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DEPARTMENT OF EDUCATION  
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**FISCAL YEAR 2016  
CHILD AND ADULT CARE FOOD PROGRAM  
FAMILY DAY CARE HOME SPONSOR MEMORANDUM #24**

**TO:** Family Day Care Home Sponsors

**FROM:** Marla J. Moss, Director  
Office of School Support Services

**DATE:** August 23, 2016

**SUBJECT:** Crediting Tofu and Soy Yogurt Products in the School Meal Programs and the Child and Adult Care Food Program

This memorandum explains how to credit tofu and soy yogurt in the National School Lunch Program (NSLP), School Breakfast Program (SBP), and the Child and Adult Care Food Program (CACFP). This memorandum supersedes SP 16-2012 *Crediting Tofu and Soy Yogurt Products*, February 22, 2012.

### **Background**

Schools participating in the NSLP and SBP (School Meal Programs) were provided the option to offer commercially prepared tofu as a meat alternate on July 1, 2012. This same option is being extended to centers and day care homes participating in CACFP, beginning October 1, 2017. This flexibility was granted through the final rule "Child and Adult Care Food Program: Meal Pattern Revisions Related to the Healthy, Hunger-Free Kids Act" (81 FR 24348). The ability to offer tofu as a meat alternate allows meal providers in the School Meal Programs and CACFP to further diversify their menus and better meet the dietary needs of vegetarians and culturally diverse groups. Additionally, the Dietary Guidelines for Americans (Dietary Guidelines) note that consumption of a balanced variety of protein foods, including plant-based protein sources (for example, tofu and soy yogurt) can contribute to improved nutrient intake and health benefits.

### **Crediting**

This memorandum informs Michigan Department of Education (MDE) how to credit tofu and soy yogurt products as a meat/meat alternate component in meal planning. Tofu does not have a federal standard of identity. For the purposes of the School Meal Programs and CACFP, tofu must be commercially prepared and meet the following definition, established in 7 CFR 210.2 and 226.2 as "a soybean-derived food...basic ingredients [in tofu] are whole soybeans, one or more food-grade coagulants (typically a salt or an acid), and water." Noncommercial tofu and soy products are not creditable.

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In the School Meal Programs and CACFP, 2.2 ounces (1/4 cup) of commercially prepared tofu, containing at least 5 grams of protein, is creditable as 1.0 ounce equivalent meat alternate. This is consistent with the Dietary Guidelines recommended serving size for tofu, and provides protein and nutrients of concern at levels similar to other child nutrition (CN)-credited meat alternate foods.

Additionally, 1/2 cup (4.0 fluid ounces) of soy yogurt is creditable as 1.0 ounce equivalent meat alternate. This is consistent with the crediting of dairy yogurt while allowing schools, centers, and homes to provide a non-dairy alternative.

Since meals served through the School Meal Programs and CACFP are an opportunity for children to learn how to build a healthy plate, foods served should be easily recognized by children as part of a food group that contributes to a healthy meal. Tofu is widely recognized as a meat substitute, comes in a variety of textures (for example, silken, soft, firm, and extra firm) and may be served in a variety of ways, including in culturally appropriate and traditional dishes. Firm or extra firm tofu in stir-fries, omelets, and miso soup may credit towards the meat alternate component. However, soft or silken tofu that is incorporated into drinks, such as smoothies, or other dishes to add texture or improve nutrition, such as in baked desserts, does **not** credit toward the meat alternate component. Meat substitute products such as links and sausages made from tofu are also easily recognizable as meat substitutes and can be included in a meal.

When considering processed tofu products such as links and sausages made from tofu as meat alternates for the reimbursable meal, the tofu ingredient must contain the required 5 grams of protein, which is not shown on a nutrition facts label. Therefore, the most appropriate way to ensure that the product meets the requirements outlined in this memorandum is to request that the product be manufactured under the Child Nutrition Labeling Program following a federally-approved quality control program. In circumstances where a Child Nutrition Labeled product is not available, program operators can use Product Formulation Statements (PFS) from the manufacturer to document how the product meets Child Nutrition Program requirements. For more information on PFS, visit the [Child Nutrition Labeling Program Website](http://www.fns.usda.gov/cnlabeling/child-nutrition-cn-labeling-program) (<http://www.fns.usda.gov/cnlabeling/child-nutrition-cn-labeling-program>).

Until the Food Buying Guide for Child Nutrition Programs is updated, the following yield information can be used for purchasing and crediting (table attached): 1 pound of tofu with 37 grams of protein will have 7.28 quarter-cup servings per pound and provide 7.25 ounces of equivalent meat alternate for Food-based Menu Planning requirements.

### **Implementation Dates for CACFP**

Centers and day care homes are not required to comply with the updated CACFP meal pattern requirements until October 1, 2017. However, MDE has the option to allow centers and day care homes to offer tofu as a meat alternative prior to October 1, 2017.

For questions regarding this memorandum, contact the Child and Adult Care Food Program at 517-373-7391.