



SCHOOLS AS NUTRITION HUBS
OPERATIONAL PLAN WORKBOOK:
SUMMER MEALS

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Schools As Nutrition Hubs: Background

Most U.S. school nutrition directors are expected to wear two hats when it comes to their role in feeding the children of their communities.

First—and in the eyes of many, foremost—school meal operations feed children, serving as a critical wedge in filling the hunger gap for millions of American children from low-income families. But in so doing, school nutrition directors are expected to run financially self-sufficient programs, operating, in many cases, as a multimillion-dollar foodservice business, serving the needs of a customer base of all students, regardless of income. The most successful school nutrition operations are led by directors who wear both hats simultaneously—combating child hunger and running financially solvent businesses by operating as Nutrition Hubs.

Schools operating as Nutrition Hubs ensure children can access healthy, high quality meals throughout the day and the year by administering all eligible federal school nutrition programs including school breakfast, lunch, afterschool, and summer meals. This strategy provides children with the nutrition they need twelve months of the year and gives school nutrition departments a financial management solution to increase revenue, optimize staff time, and maximize operational efficiencies. School Nutrition Hubs provide vital investments in children and their communities including:

Improved access. Children have access to wraparound nutrition including a healthy breakfast, lunch, and dinner as well as meals in the summertime when school is out.

Improved education. Schools that effectively feed children and prevent hunger benefit from increased student attendance, reduced tardiness, fewer visits to the nurse's office, and overall higher academic performance. Enhanced academic achievement improves success for the community as a whole.

Improved school culture and community. Nutrition Hubs create new jobs and improve wages and hours for existing school nutrition employees. Nutrition Hubs also bring school and community stakeholders together. Principals, teachers, parents, custodians, school athletic directors, parks and recreation departments, and community based organizations all work together to provide children the meals they need.

Improved operational efficiency. Schools that operate as Nutrition Hubs streamline menu planning and procurement across programs to maximize buying power, improve inventory management, and reduce administrative burdens.

Improved financial success. Higher participation in a variety of programs increases federal reimbursements providing school nutrition programs with added revenue to innovate service models and reinvest in their programs and people through additional training and updated equipment.

Program Overview

There are two programs that School Nutrition Staff can utilize to serve summer meals: the **Summer Food Service Program (SFSP)** and the **Seamless Summer Option (SSO)** of the National School Lunch Program. They are federally-funded, state-administered programs that provide free nutritious meals to children during the months when school is not in session.

The SFSP requires two participants: a sponsor and a vendor. In some cases, the same organization takes on both roles; at other times, two or more organizations work together. School nutrition operations may choose to participate as a sponsor, vendor, or both. The sponsor is the organization that takes administrative responsibility for the program and undertakes the bulk of the work and the financial liability. The sponsor is responsible for monitoring all sites, training site staff, and submitting reimbursement claims. The vendor is the organization that provides the actual meals. SFSP reimburses sponsors for serving meals to children that meet program requirements and vendors receive payment from sponsors.

Pro Tip

School districts can participate as a sponsor, as a vendor or both—check the eligibility criteria for each building in your district before you begin. If you don't qualify as a site, check around to see if you can vend meals to programs adjacent to your food service operation.

SSO offers a streamlined approach for schools to continue to serve meals to children at schools and community sites by following the same meal service rules and procedures used during the regular school year through the National School Lunch Program. In this case, the school nutrition operation would be the sponsor.

Understanding the Basics

In order to serve more children in your community during the summer, it is important to know the basics of these two programs and decide what will work best for your school nutrition operation.

Program Similarities

The SFSP and SSO programs share many details in common:

Times of the year service is allowed. Both programs operate May–September for traditional school calendar areas, and October–April during unanticipated/emergency school closures. (However, there are some differences in service times for areas on a continuous school year schedule; see table below).

Meals allowed to be served. Both programs may serve breakfast, lunch, snack, and supper.

Number of meals allowed to be served. Both programs may serve two (2) meals per day per site, or three (3) meals per day for migrant sites and camps.

Allowable service sites. Both programs can utilize schools, camps, churches, community centers, housing projects, libraries, migrant centers, parks, playgrounds, pools, and other public places where children gather as sites to provide service.

Site eligibility criteria and definitions. Both programs use the same site eligibility criteria and definitions:

- **Open sites.** In the attendance area of a school or in a geographic area defined by census data where 50 percent or more of the children qualify for free or reduced price school meals, and open to community.
- **Enrolled sites.** 50 percent or more of enrolled children are eligible for free or reduced price meals, determined by approved application, or operate in an eligible area.
- **Migrant sites.** Certification by a migrant organization that the sites serve children of migrant farm workers.
- **Camps.** Regularly scheduled food service as part of an organized program for enrolled children.

As applicable, both programs allow for alternative forms of data to be used to establish site eligibility, including Special provision data (including Community Eligibility) under NSLP/SBP, and Census data.

Program Differences

SFSP and SSO also differ in some important ways, as detailed below.

Program Detail	SFSP	SSO
Time of Service for Schools on Continuous School Year Calendar	During student vacations of 15 days or more	During student vacations of 10 days or more
Reimbursement Rates	SFSP reimbursement rates released annually	All eligible meals provided under SSO reimbursed at NSLP/SBP applicable free rates for the school year beginning July 1 of the prior calendar year
Reimbursement Methods	SFSP sponsors receive the maximum reimbursement (meals times rates) without regard to their actual or budgeted costs Sponsors may use reimbursements to pay for any allowable program cost Camps are reimbursed only for meals served to eligible children	If area eligible, all meals reimbursed at NSLP/SBP free rate Extra reimbursements available under NSLP/SBP provided under SSO, as applicable If applications required (camps or closed enrolled in non-eligible area), free and reduced price meals reimbursed at free NSLP/SBP rate; no reimbursement for paid meals at these sites
Monitoring Requirements	Pre-operational visits before a new or problem site operates the summer program Site visits the first week of operation (waived for sites that operated successfully the previous summer) Site review during first 4 weeks of operation, followed by additional monitoring as needed	Review of meal counting, claiming and meal pattern compliance at least once during each site's operation.
Meal Pattern	SFSP meal pattern requirements, which are different than NSLP meal pattern requirements	NSLP meal pattern requirements
Child Eligibility	Persons 18 years or younger and persons 19 or older with a physical or mental disability, as defined by the State	Same as NSLP

Source: USDA

Resources

[No Kid Hungry Mobile Meals Playbook](#). The No Kid Hungry Mobile Meals Playbook offers best practices for determining if mobile is right for you, making plans for a new mobile program, and/or adopting better practices to improve your existing programs. This tool is designed for sponsors already familiar with or operating the Summer Food Service Program (SFSP) or National School Lunch Program Seamless Summer Option (SSO).

[No Kid Hungry Summer Collaborative Planning Toolkit](#). This resource is designed to help state agencies and nonprofit organizations develop a collaborative plan to increase participation in summer meals. It includes helpful tips, sample and template materials to implement a planning process and examples of collaborative summer planning in action.

[Sodexo Foundation Summer Meals Outreach Toolkit](#). Share Our Strength has developed this toolkit to help you get the word out through the media and outreach materials about summer meals programs in your community. The toolkit has simple instructions and easy-to-use templates to help your organization work with the media to promote summer meals programs, as well as outreach materials that you can tailor with tips to use in your community.

[SNA Summer Feeding Toolkit](#). The School Nutrition Association and the National Watermelon Promotion Board provide information on starting a summer feeding program, as well as tips and advice for promoting and expanding an existing program, including success stories from school nutrition directors.

[How to Participate in Summer Meals](#)

[FRAC Facts: The Summer Food Service Program](#)

Section 1: Information Gathering

Key Demographic Information

The first step in expanding an existing or starting a new summer feeding program is to gather information about potential school or community partner sites where there is a gap in service. There are a number of best practices that School Nutrition Directors from around the country have suggested in order to list potential sites for program expansion/implementation.

► Instructions for Table 1.1

Make a list of schools that have 50% or more free and reduced price eligible students. See the summer feeding program overview for criteria to run the Seamless Summer Option (SSO) or the Summer Food Service Program (SFSP).

Contact the state department that oversees National School Lunch Program or the SFSP to talk with program experts; use state department GIS Summer Feeding Site programs if applicable; reach out to local food policy councils, anti-hunger coalitions, Parks and Recreation, and other youth community organization staff. Make a comprehensive list of potential sites offering summer programming, areas with large concentration of low-income housing, and other underserved areas. List those community sites in Table 1.1.

Continue to build out Table 1.1 with the information prompts below.

Table 1.1: Potential Summer Feeding Sites >> [OPEN EXCEL SPREADSHEET](#) <<

Gathered Data Points	School/Site Name			
Is the site on or off a school campus?				
Is the site considered open, enrolled, a camp, or a migrant site? See program overview for definitions of site type.				
Number of enrolled students if applicable.				
Describe the days and times the program operates.				

Pro Tip

While making lists of potential sites, consider a mobile feeding operation to reach more children in the summer. If you are interested in mobile feeding, check out Share Our Strength's [Mobile Meals Playbook](#).

Section 2: Team Building and Stakeholder Engagement

Stakeholder Support

The next step in planning is to identify key stakeholders to support and promote your efforts. Engaging stakeholders and creating potential target lists can happen simultaneously. Schedule meetings with internal school district staff like the superintendent, teachers, principals, custodial services and community groups like the Parent Teacher Association (PTA), youth programming groups, and other local health and anti-hunger coalitions. There are plenty of resources available to engage in persuasive discussions about why serving summer meals is important and good for children in the community.

► Instructions for Table 2.1

- a. After meeting with key stakeholders, list them in Table 2.1.
- b. Rate the degree to which the stakeholders support the program on a scale from 1 to 5.
 - 1 = Poses a significant challenge
 - 2 = Does not fully support the program and may cause challenges to implementation
 - 3 = Not actively opposed or in favor of implementation
 - 4 = Actively supporting the program
 - 5 = Champion of the program
- c. Make notes in Table 2.1 to guide your next steps for stakeholder engagement. A score of 1–3 indicates that efforts should be made to identify key concerns and potential solutions of this stakeholder group before program implementation. A score of 4 or higher means that this stakeholder group is actively supporting the program and efforts should be made to utilize stakeholder support to influence others throughout planning, implementation, and maintenance of the program.

Pro Tip

Program financial success and sustainability largely rely on participation. You will need a range of stakeholders to not only plan the program but also to recruit participants and promote participation. It's best to identify these champions at the beginning of the planning process.

Pro Tip

Programs offered at sites with activities such as reading programs, crafts, or physical activity opportunities help drive participation by children and families.

Table 2.1: Identifying Stakeholder Support » [OPEN EXCEL SPREADSHEET](#) «

Stakeholder Group	Level of Support (Scale of 1 to 5) at School/Site Name			
Superintendent				
Principal				
Teachers				
School Nutrition Staff				
Custodial				
Parents				
Community Site Staff				
Other				

Putting It All Together: Creating a Target List for Program Roll-Out

► Instructions for Table 2.2

- List a handful of eligible schools and/or community sites where you have determined there is significant stakeholder support.
- Target these sites as good places to roll out the new program.
- Keep the information from Tables 1.1 and 2.1 to use when ready to expand your program.

Pro Tip

When rolling out new programs, it's always best to consider a slow roll out or a pilot phase where you can manage implementation and make adjustments as necessary.

Table 2.2: Target List for Program Rollout » [OPEN EXCEL SPREADSHEET](#) «

Stakeholder Champions		
School	Stakeholder Name	Stakeholder Group
		(e.g. Principal, Custodian)

Section 3: Program Planning

Site Visits

The next step is conducting site visits. Visiting potential sites whether on a school campus or a community site will help you determine what kind of service, menus, and equipment are appropriate for this site. When possible it is best to conduct visits with multiple stakeholders: custodians, on-site kitchen staff, principals/administrators, and program directors.

Answer the following questions/gather the following information in order to determine the appropriate service, menu, and equipment for the sites.

Pro Tip

When contacting your state agency about your summer feeding program, be sure to indicate whether you are running SFSP or SSO and then review all necessary training and documentation expectations.

Table 3.1: Site Visit Data Collection >> [OPEN EXCEL SPREADSHEET](#) <<

Gathered Data Points	School / Site Name			
Facilities				
Describe facilities/equipment capabilities to store cold food.				
Describe facilities/equipment capabilities to prepare food.				
Describe facilities/equipment capabilities to heat/reheat food.				
Describe facilities/equipment capabilities to store hot food.				
Describe facilities seating or dining capabilities. Where would children eat? Be served?				
Describe the facilities/equipment capabilities for washing and sanitizing cooking and service equipment. What other food safety measures need to be implemented?				
How will trash be removed and who will be responsible?				
Staffing (School Nutrition and Summer Activity Staff)				
Describe summer activity staff's availability to serve food.				
Describe summer activity staff's capability to prepare food.				
Describe summer activity staff's availability to receive food. Raw products or prepared meals?				
Describe how meals will be counted and reported to school nutrition director.				
Describe how summer activity staff will communicate with school nutrition staff to best project meal count.				
Describe the plan for training of on-site staff to meet SFSP requirements.				

Gathered Data Points	School / Site Name			
Operations				
Indicate which meals will be served at the site. Any combination of 2 meals is allowed per site: breakfast, lunch, supper, or snack.				
Will meals need to be prepared on site, transported, or picked up? Is this site a candidate for a mobile feeding solution?				
What time does the site want to serve the meal?				
What time can the site accept deliveries? Is it possible to deliver the food the day before?				
Describe the plan for leftover food. (Discard, donate, reheat?)				
Describe the medical emergency and inclement weather plan for this site.				
Describe the plan for identifying and modifying menu and service for special diets (i.e. allergies)				
Do children have access to outside foods that compete with the summer meal?				
Describe the current avenues available to market/communicate with the parents, staff, and community to promote the program.				
Describe the number of days of service.				
Describe communication methods between school nutrition and summer activity staff. For example, cell phone numbers exchanged, how is reception, etc...				
Site Requests/Preferences				
Describe any menu preferences or requests of program activity staff or children.				
Describe any general concerns or challenges presented by summer activity staff or participants.				
Describe any general comments, requests, or preferences worth noting.				

Putting it All Together: Determining Service Models

When operating summer feeding programs, many factors drive the choice of service model and whether the menu can be a combination of hot and cold or cold only.

► Instructions for Table 3.2

- a. Review information gathered from Table 3.1.
- b. For each site, select the appropriate statement below for facilities, staffing, and operations. You will need to repeat this process for each site.

Pro Tip

This process will help you think through which type of service models the site is capable of running. However, there are other factors to consider when determining which service model or menu you will actually implement. These factors include labor and food costs. Continue through the assessment to help guide you through the decision.

Table 3.2: Service Type Decision Tree

	Prepare and Serve on Site	Reheat and Serve	Hold Hot/Cold and Serve	Serve Only (Hot or Cold)	Serve Cold Only
Facilities	<p>Site has adequate cold storage.</p> <p>Site has adequate capability to fully prepare meals.</p> <p>Site is able to wash and sanitize cooking equipment.</p>	<p>Site has adequate cold storage.</p> <p>Site has capability to reheat meals and hold hot food.</p>	<p>Site has adequate cold storage.</p> <p>Site has capability to hold hot food.</p>	<p>Site has capability to receive hot food but not hold it for more than 2 hours.</p>	<p>Site has adequate/limited cold storage.</p>
Staffing	<p>SN staff has capability and availability to prepare food.</p> <p>SN staff is available to serve food.</p>	<p>SN or summer activity staff has capability to reheat food.</p> <p>SN or summer activity staff has capability to serve food.</p> <p>SN or summer activity staff has capability to receive hot/cold food.</p>	<p>SN or summer activity staff has capability to receive and hold hot food.</p> <p>SN or summer activity staff has capability to serve food.</p>	<p>SN or summer activity staff has capability to receive hot/cold food.</p> <p>SN or summer activity staff has capability to serve hot/cold food.</p>	<p>SN or summer activity staff has capability to receive cold food.</p> <p>SN or summer activity staff has capability to serve cold food.</p>
Operations	<p>SN staff is available to receive, store, prepare, and serve food.</p>	<p>SN or summer activity staff is available to accept deliveries of both hot and cold food beyond 2 hours before service.</p>	<p>SN or summer activity staff is available to accept deliveries beyond 2 hours before service.</p>	<p>SN or summer activity staff is available to accept and serve both hot and cold foods within 2 hours of service.</p>	<p>SN or summer activity staff is available to accept cold foods within 2 hours of service.</p>

► **Instructions for Table 3.3**

- a. After completing the service model decision tree listed above, list the types of service models that each site is capable of providing. This will be determined if all statements in a column are selected. Remember that you may list more than one service model.
- b. Keep in mind you will have listed the type of service models your sites could potentially use. However, more factors need to be considered when determining which model should be applied at each site. These factors include menu preferences of staff and children, food costs, and labor costs. Continue through the assessment to determine what will work best for your program.

Table 3.3 >> [OPEN EXCEL SPREADSHEET](#) <<

School/Site Name	Service Model Capabilities

Section 4: Menu Development

For determining menus for summer feeding, it is important to indicate which program you will be running: Seamless Summer Option through NSLP, or the Summer Food Service Program. Be sure to review the meal pattern requirements for both options since they are slightly different. This menu development section of the assessment is not intended for you to develop your complete cycle menu but rather to determine what type of equipment is needed for each site and your average food and labor costs in subsequent sections.

► Instructions for Tables 4.1–4.9

- a. Review the types of service models you are considering for implementation.
- b. Create a menu for each of those scenarios. Consider doing this for both SFSP and SSO meal pattern requirements. Compare and see which meal pattern would be best for your organization.
- c. This section can be expanded to include varying menu options including scratch cooking, local, mostly packaged/unitized, or cold only. This will help you think about labor and food costs in subsequent sections. Think and rethink as many menu options here as you would like so you can compare costs.

Pro Tip

Make menu planning easy by utilizing cycle menus and popular NSLP or Summer Breakfast Program menus.

Did You Know?

There are no federal restrictions on feeding over the weekend for summer feeding sites. Check with your state agency if this is something you are considering.

Table 4.1: Breakfast: Preparation/Reheat and Serve >> [OPEN EXCEL SPREADSHEET](#) <<

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Grain							
Fruit							
Vegetable							
Milk							
Meat/Meat Alternates (optional)							
Other							

Table 4.2: Breakfast: Heat and Serve >> [OPEN EXCEL SPREADSHEET](#) <<

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Grain							
Fruit							
Vegetable							
Milk							
Meat/Meat Alternates (optional)							
Other							

Table 4.3: Breakfast: Serve Only >> [OPEN EXCEL SPREADSHEET](#) <<

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Grain							
Fruit							
Vegetable							
Milk							
Meat/Meat Alternates (optional)							
Other							

Table 4.4: Lunch/Supper: Preparation and Serve >> [OPEN EXCEL SPREADSHEET](#) <<

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Grain							
Fruit							
Vegetable							
Milk							
Meat/Meat Alternates (optional)							
Other							

Table 4.5: Lunch/Supper: Heat and Serve >> [OPEN EXCEL SPREADSHEET](#) <<

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Grain							
Fruit							
Vegetable							
Milk							
Meat/Meat Alternates (optional)							
Other							

Table 4.6: Lunch/Supper: Serve Only » [OPEN EXCEL SPREADSHEET](#) «

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Grain							
Fruit							
Vegetable							
Milk							
Meat/Meat Alternates (optional)							
Other							

Table 4.7: Snack: Preparation and Serve Menu » [OPEN EXCEL SPREADSHEET](#) «

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Grain							
Fruit							
Vegetable							
Milk							
Meat/Meat Alternates (optional)							
Other							

Table 4.8: Snack: Heat and Serve Menu » [OPEN EXCEL SPREADSHEET](#) «

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Grain							
Fruit							
Vegetable							
Milk							
Meat/Meat Alternates (optional)							
Other							

Table 4.9: Snack: Serve Only » [OPEN EXCEL SPREADSHEET](#) «

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Grain							
Fruit							
Vegetable							
Milk							
Meat/Meat Alternates (optional)							
Other							

Section 5: Equipment Capacity/Needs

When planning for your summer feeding program, you will need to see if any of your sites require additional equipment for their service model and menu. It is important to note that if you are running a program at a school site where either school nutrition or summer activity staff have access to the school facilities, it is unlikely that you will need much if any additional equipment. However, if you plan to partner with community sites where you would like to have the option for cold storage for leftovers, storage for alternative components for children with allergies, or capabilities for hot holding or reheating for menu flexibility and integrity of the food, it is important to think through what additional equipment you may need to support your ideal program. This could be an opportunity to work with your district grants manager or local community foundations to purchase equipment for the program.

► Instructions for Table 5.1

Fill out this section, by writing ‘need’ or ‘have’ in each category. If the site doesn’t need or doesn’t have this item, leave it blank.

Table 5.1: Equipment Needs and Capacity Assessment » [OPEN EXCEL SPREADSHEET](#) «

Gathered Data Points	School / Site Name			
Cold/Frozen Storage				
Refrigerator				
Freezer				
Walk-in Cooler				
Walk-in Freezer				
Milk Cooler				
Portable coolers				
Other				
Dry Storage				
Racking				
Can Racking				
Hot Holding				
Hot Holding Cabinet				
Hot Food Table				
Hot Food Carts				
Food Preparation				
Oven				
Cook Tops				
Steam Tables				
Steam Pans				
Other				

Gathered Data Points	School / Site Name			
Small Wares				
Trays				
Fruit Slicers				
Hotel Pans				
Serving Utensils				
Brooms				
Hand Sanitizer				
Supplies				
Disinfectant Wipes				
Sheet Pans				
Spoodles/Portioners/etc.				
Tongs				
Gloves/Aprons				
Hot Pads				
Other				
Transportation				
Grab 'n' Go/Beverage Carts				
Insulated Carriers				
Hand Dolly				
Cart Dolly				
Utility Cart				
Three-shelf Cart				
Delivery Truck or School Bus				
Other				
IT Equipment				
Computer Software				
Point of Sale Equipment				
Bar Coding				
Wifi Boost				
Other				
Utilities/Pest Management				
Garbage Cans				
Tilting Garbage Gondola				
Dumpster				
Pest Management				
Electrical Needs				
Handwashing Stations				
Other				

Section 6: Financial Planning

In this section, we will assess the financial planning needed to expand or start a summer feeding program. This includes projected total numbers of meals and costs including food, labor, and transportation. A sustainable program must be financially sound even though individual sites may not be.

Projected Meals and Revenue

One of the most important steps to plan and determine if you can operate a new program is to project the number of meals you can serve. This projection will impact your costs, including food and labor.

Meal projection can be tricky. For enrolled sites, it is probably best to calculate your food and labor costs assuming that all enrolled students will be eating. However, for open sites you will want to gather as much information on the site as possible by speaking with program directors or school administrators. Work with them to anticipate the number of students that will be coming to the site.

► Instructions for Tables 6.1–6.3

- a. Write out school/site and estimate the number of meals that will be served each day.
- b. Figure out the reimbursement rate for each meal.
- c. Multiply columns A and B to get total revenue per day in column C.

+ Pro Tip

Before you start Section 6, it would be helpful to have the following pieces of information:

- Proposed menu and food costs
- Lists of salaries and benefits for staff at all sites that will be preparing food
- Reimbursement amounts for programs
- Average % of labor and food cost per meal for school nutrition program (if available)
- District's meal conversion ratio (if available)

+ Pro Tip

If you have any other revenue sources such as grants, state matches, or income from meals served to adults like coaches, consider them when determining program sustainability.

Table 6.1: Projected Meals and Revenue for Breakfast >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C
School/Site Name	Total Projected Number of Breakfast Meals/Day	Reimbursement Rate/ Breakfast Meal	Total Revenue/Day
Maury	100	\$2	\$200
Total Projected Breakfast Meals/Day:		Total Projected Breakfast Revenue/Day:	\$200

Table 6.2: Projected Meals and Revenue for Lunch/Supper >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C
School/Site Name	Total Projected Number of Lunch/Supper Meals/Day	Reimbursement Rate Per Lunch/ Supper Meals	Total Revenue Per Day
Maury	100	\$4	\$400
Total Projected Lunch/ Supper Meals/Day:		Total Projected Lunch/ Supper Revenue/Day:	\$400

Table 6.3: Projected Meals and Revenue for Snack >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C
School/Site Name	Total Projected Number of Snack Meals/Day	Reimbursement Rate Per Snack Meal	Total Revenue Per Day
Total Projected Snack Meals/Day:		Total Projected Snack Revenue/Day:	

► **Instructions for Table 6.4**

Enter the totals from Tables 6.1–6.3. Add them together for the total projected revenue per day.

Table 6.4: Total Projected Revenue Per Day >> [OPEN EXCEL SPREADSHEET](#) <<

Type of Meal	Total Revenue/Day
Breakfast	
Lunch/Supper	
Snack	
Total Projected Revenue Per Day:	\$600

Food Costs Target

When determining if this program is financially sustainable, it's important to have a good understanding of your food costs. In general, industry standard is that food costs are no more than 40% of total meal costs. This varies. If you know your percent of food cost per meal, use your district specific information below.

► Instructions for Table 6.5:

- Take the total projected revenue per day in column A and multiply by percent meal cost in column B.
- This will give you total projected food cost budget per day in column C.

Table 6.5: Food Costs Target » [OPEN EXCEL SPREADSHEET](#) «

A	B	C
Total Projected Revenue/Day	Percent Meal Cost of Food*	Total Projected Food Costs Budget/Day
\$600	40%	\$240

*If you don't know your district's percent meal cost of food, use the industry standard of 40%.

Menu Cost

The aim of this section is to cost out the menus, developed in Step 4: Menu Development, to determine if you will meet your targeted food costs. Enter the cost per serving of each component below.

► Instructions for Tables 6.6–6.14

- Enter the cost per serving of each component for each day of service. Add values for each day of service to get total per week.
- To calculate total projected food costs per week, add total values for each component.
- To calculate average food costs per day, take the total projected food costs per week calculated above, and divide by the number of days of service.

+ Pro Tip

Balance higher cost menus with lower cost menus; aim for *average* daily food costs to be 40%; each individual day does not need to 40%.

Table 6.6: Breakfast: Preparation and Serve >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C	D	E	F	G	H
	Monday	Tuesday	Weds	Thursday	Friday	Saturday	Sunday	Total/Week
Grain								
Milk								
Fruit								
Vegetable								
Meat/Meat Alternate (optional)								
Other								
Total Projected Food Costs/Week:								
Average Food Costs/Meal:								

Table 6.7: Breakfast: Heat and Serve >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C	D	E	F	G	H
	Monday	Tuesday	Weds	Thursday	Friday	Saturday	Sunday	Total/Week
Grain								
Milk								
Fruit								
Vegetable								
Meat/Meat Alternate (optional)								
Other								
Total Projected Food Costs/Week:								
Average Food Costs/Meal:								

Table 6.8: Breakfast: Serve Only >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C	D	E	F	G	H
	Monday	Tuesday	Weds	Thursday	Friday	Saturday	Sunday	Total/Week
Grain								
Milk								
Fruit								
Vegetable								
Meat/Meat Alternate (optional)								
Other								
Total Projected Food Costs/Week:								
Average Food Costs/Meal:								

Table 6.9: Lunch/Supper: Preparation and Serve >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C	D	E	F	G	H
	Monday	Tuesday	Weds	Thursday	Friday	Saturday	Sunday	Total/Week
Grain								
Milk								
Fruit								
Vegetable								
Meat/Meat Alternate (optional)								
Other								
Total Projected Food Costs/Week:								
Average Food Costs/Meal:								

Table 6.10: Lunch/Supper: Heat and Serve >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C	D	E	F	G	H
	Monday	Tuesday	Weds	Thursday	Friday	Saturday	Sunday	Total/Week
Grain								
Milk								
Fruit								
Vegetable								
Meat/Meat Alternate (optional)								
Other								
Total Projected Food Costs/Week:								
Average Food Costs/Meal:								

Table 6.11: Lunch/Supper: Serve Only >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C	D	E	F	G	H
	Monday	Tuesday	Weds	Thursday	Friday	Saturday	Sunday	Total/Week
Grain								
Milk								
Fruit								
Vegetable								
Meat/Meat Alternate (optional)								
Other								
Total Projected Food Costs/Week:								
Average Food Costs/Meal:								

Table 6.12: Snack: Preparation and Serve Menu >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C	D	E	F	G	H
	Monday	Tuesday	Weds	Thursday	Friday	Saturday	Sunday	Total/Week
Grain								
Milk								
Fruit								
Vegetable								
Meat/Meat Alternate (optional)								
Other								
Total Projected Food Costs/Week:								
Average Food Costs/Meal:								

Table 6.13: Snack: Heat and Serve Menu >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C	D	E	F	G	H
	Monday	Tuesday	Weds	Thursday	Friday	Saturday	Sunday	Total/Week
Grain								
Milk								
Fruit								
Vegetable								
Meat/Meat Alternate (optional)								
Other								
Total Projected Food Costs/Week:								
Average Food Costs/Meal:								

Table 6.14: Snack: Serve Only Menu >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C	D	E	F	G	H
	Monday	Tuesday	Weds	Thursday	Friday	Saturday	Sunday	Total/Week
Grain								
Milk								
Fruit								
Vegetable								
Meat/Meat Alternate (optional)								
Other								
Total Projected Food Costs/Week:								
Average Food Costs/Meal:								

► **Instructions for Table 6.15**

- a. For each menu type, enter the average food cost per meal (from Tables 6.6–6.14) in column A.
- b. Multiply A by projected number of meals served per day (from Tables 6.1–6.3) in column B. This will give you the total food costs per day in column C.

Table 6.15: Total Projected Food Costs Per Day » [OPEN EXCEL SPREADSHEET](#) «

	A	B	C
Menu Type	Average Food Cost Per Meal	Projected # of Meals Served Per Day	Total Food Costs Per Day
Breakfast Prep			
Breakfast Heat and Serve			
Breakfast Serve			
Lunch/Supper Prep			
Lunch/Supper Heat and Serve			
Lunch/Supper Serve			
Snack Prep			
Snack Heat and Serve			
Snack Serve			
Total Projected Food Costs/Day:			

Food Cost Analysis

Compare your daily food costs budget from Table 6.5 to your projected daily food costs per day from Table 6.15.

Table 6.16: Food Cost Analysis » [OPEN EXCEL SPREADSHEET](#) «

Food Cost Analysis
<p>Is your average meal costs per day greater or less than the projected food budget per day?</p> <p>Insert what ideas you have to change the food costs. For example, consider the following: plan less expensive menus, obtain more competitive food costs, purchase less expensive food items, reduce portion sizes if possible, introduce fewer hot items, make things from scratch and package in-house, or use more items from other programs when you can overlap.</p>

Labor Cost Target

When determining if this program is financially sustainable, it's important to have a good understanding of your labor costs. In general, industry standard is that labor costs are no more than 40% of total costs. This varies. If you know your percent meal cost of labor, use your district specific information.

► Instructions for Table 6.17

- Enter the total projected revenue per day (from Table 6.4) in column A.
- Multiply A by percent labor cost in column B. This will give you total projected labor cost per day in column C.

Table 6.17: Labor Cost Target >> [OPEN EXCEL SPREADSHEET](#) <<

A	B	C
Total Projected Revenue/Day	Percent Labor Cost of Meal*	Total Projected Labor Costs/Day
\$600	40%	\$240

*If you don't know your district's percent of labor costs, use the industry standard of 40%.

Calculating Meals Per Labor Hour

This should be done per preparation site.

Table 6.18: Total Paid Labor Hours Per Day >> [OPEN EXCEL SPREADSHEET](#) <<

School/Site Name	Number of Paid Hours/Day
Total Paid Labor Hours/Day:	

► Instructions for Table 6.19

- a. Enter the total average meals served per day from all preparation sites in column A.
- b. Multiply A by meal conversion ratio in column B. This will give you total meal equivalents per day in column C.

Table 6.19: Total Meal Equivalents >> [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C
Meal Category	Average Meals Served/Day	Meal Conversion Ratio*	Total Meal Equivalents/Day
Lunch		1	
Breakfast		0.66	
Snacks		0.33	
Total Meal Equivalents:			

* If you don't know your district's meal conversion ratio for column B, use the industry standard: 3 breakfasts = 2 lunch/supper; 1 lunch/supper = 3 snacks

► Instructions for Table 6.20

- a. Enter the total meal equivalents (from Table 6.19) in column A.
- b. Divide A by the total paid labor hours (from Table 6.18) in column B. This will give you meals per labor hour (MPLH) in column C.

Table 6.20: Meals per Labor Hour (MPLH) >> [OPEN EXCEL SPREADSHEET](#) <<

A	B	C
Total Meal Equivalents	Total Paid Labor Hours/Day	Meals/Labor Hour

Calculate Total Labor Costs

► Instructions for Table 6.21

- Enter the total projected number of meal equivalents per day (data from Tables 6.1–6.3 multiplied by a meal equivalent conversion ratio from Table 6.19) in row A.
- Divide A by meals per labor hour (from Table 6.20) in row B. This will give you number of labor hours needed per day in row C.

Table 6.21: Total Labor Hours Needed

>> [OPEN EXCEL SPREADSHEET](#) <<

	Variables	School/Site Name		
		Kent ES		
A	Total Projected Number of Meal Equivalents Per Day	166		
B	Meals Per Labor Hour	18		
C	Total Labor Hours Needed	9		

► Instructions for Table 6.22

- Take the total labor hours (Table 6.21, row C) and distribute those hours among staff at each school/site.
- Multiply hours for each staff member by employee cost per hour (staff member’s hourly wage plus benefits). Add them all together to calculate the total labor costs for each site.

Table 6.22: Total Labor Costs >> [OPEN EXCEL SPREADSHEET](#) <<

Staff	School/Site Name		
Total Labor Hours Needed:			
Staff #1	[Hours x Employee Cost/Hour]		
Staff #2			
Staff #3			
Total Labor Costs:			

Table 6.23: Labor Cost Analysis >> [OPEN EXCEL SPREADSHEET](#) <<

Labor Cost Analysis
<p>What are the labor costs? Are they higher than the target of 40%? What can we do to adjust costs of labor? Do we have money left over in food costs to cover labor? Give more hours to lower-wage workers? Be sure to think about administrative costs here too. Add these costs to your total labor estimate.</p>

Other Meal Costs

When determining if this program is financially sustainable, it's important to have a good understanding of your costs other than food and labor. In general, industry standard is that other costs are no more than 20% of total costs. This varies. If you know your percent meal cost of other items, use your district-specific information.

+ Pro Tip

Don't forget to think about the range of supplies/other costs such as:

- Sporks
- Napkins
- Cups
- Lids
- Garbage bags
- Hand wipes
- Trays
- Grab 'n' go bags
- Plastic bags
- Transportation

Calculate Other Costs Target

► Instructions for Table 6.24

- a. Enter the total projected revenue per day (from Table 6.4) in column A.
- b. Multiply A by percent other cost per meal in column B. This will give you total projected other costs per day in column C.

Table 6.24: Other Costs Per Day » [OPEN EXCEL SPREADSHEET](#) «

A	B	C
Total Projected Revenue/Day	Percent Other Cost of Meal*	Total Projected Other Costs/Day

*If you don't know your district's percent of other costs, use the industry standard of 20%.

Calculate Total Other Costs

Table 6.25: Total Other Costs » [OPEN EXCEL SPREADSHEET](#) «

School / Site Name	Supplies	Transportation	Other	Other	Total
Total Other Costs:					

Other Costs Analysis

Table 6.26: Other Costs Analysis » [OPEN EXCEL SPREADSHEET](#) «

Other Costs Analysis
<p>What are the other costs? Did you break even? Is there money to support other line items? Can sites come pick up food? Can you drop off multiple meals at once and reduce transportation costs?</p>