



SCHOOLS AS NUTRITION HUBS
**OPERATIONAL PLAN WORKBOOK:
AFTERSCHOOL SUPPER**

JANUARY 2018



Contents

Schools As Nutrition Hubs: Background	1
Program Overview	2
Eligibility Criteria	2
How Afterschool Meals Are Funded	3
Resources	4
Section 1: Information Gathering	5
Key Demographic Information	5
Section 2: Team Building and Stakeholder Engagement	7
Stakeholder Support	7
Putting It All Together: Creating a Target List for Program Roll-Out	8
Section 3: Program Planning	9
Site Visits	9
Putting It All Together: Determining Service Models	11
Section 4: Menu Development	13
Section 5: Equipment Capacity/Needs	15
Section 6: Financial Planning	17
Projected Meals and Revenue	17
Food Cost Target	18
Menu Cost	19
Food Cost Analysis	21
Labor Cost Target	21
Calculating Meals Per Labor Hour	22
Calculate Total Labor Costs	23
Other Meal Costs	24
Calculate Other Costs Target	24
Calculate Total Other Costs	24
Other Costs Analysis	24

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

The Child and Adult Care Food Program (CACFP) is a federal nutrition program that supports healthy meals and snacks for infants, children, teens, and adults in a variety of care settings, including afterschool programs. Educational or enrichment programs in low-income areas have been able to serve free snacks through the CACFP or National School Lunch Program (NSLP) for over twenty years, but it was not until Fiscal Year 2011 that programs across the country became eligible to serve meals free of charge through the CACFP. This is formally called the At-Risk Afterschool Meals component of the CACFP but is more commonly known as the Afterschool Meals Program or Supper Program, as the most common meal served through the program is supper.

There were nearly five times as many suppers served in FY 2016 as in FY 2011. Despite this enormous growth, there is still less than one afterschool supper served for every twenty free or reduced-price lunches served to children in need across the county.

Participating educational or enrichment programs may serve a snack instead of, or in addition to a supper, on school days. Participating locations may serve any one meal and/or one snack on non-school days, so they may serve breakfast or lunch in lieu of supper on weekends, holidays, and other breaks and days off during the school year. Organizations may not participate in the Afterschool Meals Program during the summer unless the location serves children who attend a year-round school.

The Afterschool Meals Program is administered at the federal level by the U.S. Department of Agriculture (USDA) and in each state and territory by a designated state agency. The state agency is typically the Department of Education, but in some states, it is the Department of Health, Agriculture, or other agency. Although the CACFP is housed within the same agency as the NSLP in a majority of states, there is often a separate staff that administers the CACFP.

Educational or enrichment programs may work directly with the state agency as a sponsor to implement the Afterschool Meals Program, or they may work through a sponsoring organization. Sponsoring organizations may handle all aspects of program operation, including the meals, or they may provide administrative services only. In almost all cases, sponsoring organizations must be public or private non-profit organizations, including government agencies, school food authorities or school districts, and non-profit community-based organizations. Likewise, an educational or enrichment program participating independently must be a public or private non-profit unless it is operated by an eligible for-profit child care center.

Eligibility Criteria

Programs

Each participating afterschool program must:

- Be located within the attendance boundary of a public elementary, middle, or high school where **at least 50% of the students are eligible for free or reduced-price meals**. Programs based at **private or charter schools may use their own school's free and reduced-price eligibility data** for the purpose of determining eligibility, but locations in the community or at public schools may not use that data. For schools taking advantage of the Community

Eligibility Provision (CEP), a school is eligible (or confers eligibility on other locations within its attendance boundary) if the identified student percentage (ISP) multiplied by 1.6 is 50% or higher. Although CEP allows for averages across groupings of schools, this cannot be done to determine Afterschool Meals Program eligibility.

- **Offer educational or enrichment activities in a structured and supervised environment.** The USDA has taken a broad and flexible approach to defining enrichment, clarifying that programs are not required to have a curriculum, and that a variety of activities may qualify, including tutoring and homework help, arts programs, and non-competitive athletics and recreation. The Afterschool Meals Program may not operate for the sole benefit of competitive sports teams, but athletes may receive meals as part of a broader afterschool program that offers activities for other children. Outside organizations can provide the programming, so a community center or school could partner with another organization, like the YMCA, to run the enrichment activities.
- **Offer meals free of charge,** although it may charge a reasonable fee for the activity.
- **Meet applicable state or local health and safety standards.** This requirement is waived for any school participating in the NSLP. However, if a school food authority sponsors programs in the community, those community-based locations must meet health and safety standards. The requirements can vary by state, county, or municipality as well as food service operations, but they often entail a fire inspection and health or foodservice permit.

Children

Programs may serve meals to all children and teens as long as they are 18 or under at the beginning of the school year. Children do not have to be enrolled in the enrichment program, although programs may require it. No enrollment or eligibility information is required in order to receive meals.

How Afterschool Meals Are Funded

The Afterschool Meals Program is a federal entitlement program, meaning that the funding is guaranteed for all qualifying meals served to eligible children at approved locations. Although the funding for meals is called a “reimbursement,” it is not a cost-based reimbursement but a fixed amount of funding given for each meal served.

The reimbursement rates are set at the federal level and adjusted annually according to the Consumer Price Index for July through the following June. The reimbursement rate is highest for lunch or supper meals and lowest for snacks, with the breakfast rate in between. Organizations may also receive donated commodity foods through the USDA or an equivalent amount in cash in addition to the reimbursement for each lunch or supper served. The reimbursement rates for meals and snacks served through the Afterschool Meals Program are the “free” reimbursement rates for the CACFP. This means that all meals and snacks are served to eligible children at no separate charge, and they are all reimbursed at the “free” rate, regardless of any individual child’s household income level.

In order to receive the reimbursement, participating programs must report the total number of meals, by type, served in a given month. Independent programs report this directly to the state agency while sponsored programs submit this to their sponsoring organization to report on their behalf. The state agency disburses funding for meals. Participating organizations are responsible for maintaining required records, such as attendance records, meal count records, and menus, to support the number of meals claimed for reimbursement.

Resources

[Three Meals a Day: A Win-Win-Win.](#) This comprehensive guide for schools interested in starting or expanding the Afterschool Meals Program was co-produced by No Kid Hungry and the School Nutrition Foundation with the input of ten successful school nutrition directors from across the country.

[Umbrella Model Handout.](#) This resource provides an overview of No Kid Hungry's successful open-to-all service model for Afterschool Meals Programs in middle and high schools, and it also provides tips for effectively expanding and promoting your meal program to all students.

[Supper in the Classroom Handout.](#) This tip sheet gives you the Who, What, When, Where, Why and How of implementing No Kid Hungry's most successful Afterschool Meals service model, which reached more students than were eating lunch at elementary schools in the pilot test.

Section 1: Information Gathering

Key Demographic Information

The first step in expanding an existing or starting a new afterschool supper program is to gather information about potential school or community partner sites that meet program eligibility criteria. 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:

- a. Make a list of schools that have 50% or more free and reduced eligible students.
- b. Review the remaining schools and determine if any are within the attendance boundary of the schools listed from the step above and list them in Table 1.1 as well. (See program overview section for criteria to run the CACFP At-Risk Supper Program.)
- c. Continue to build out Table 1.1 with the information prompts below.

Table 1.1: Potential Afterschool Supper School Sites >> [OPEN EXCEL SPREADSHEET](#) <<

Gathered Data Points	School/Site Name			
Enter whether or not this school has afterschool program activities. If none exist, work with district staff to see if an afterschool enrichment activity could be offered to meet program eligibility criteria.				
Describe the type of programming available in the school during supper hours. For example, are there 'open to all' programs, drop-in programs, athletic programs, or enroll-only programs?				
Provide afterschool enrichment program enrollment if known.				
Describe the days and times the programs operate during the school year.				

► **Instructions for Table 1.2**

- a. Make a list of community programs that have after school enrichment activities and are located within a school boundary that has 50% or more free and reduced priced eligible students. If the program is located inbounds for more than one school, only one school has to have more than 50% of students eligible for free or reduced priced meals. You can do this by contacting the state department that oversees CACFP to collaborate on identifying under-served areas and reach out to local food policy councils or anti-hunger coalitions, parks and recreation, and other youth community organization staff.
- b. Continue to build out Table 1.2 with the information prompts below.

Table 1.2: Potential Afterschool Supper Community Sites » [OPEN EXCEL SPREADSHEET](#) «

Gathered Data Points	Community Program Name			
Free and Reduced Eligible Student Rate at an eligible school zoned to the program site.				
Describe the type of programming available during supper hours. For example, are there 'open to all' programs, drop-in programs, athletic programs, or enroll-only programs?				
Provide afterschool enrichment program enrollment if known.				
Describe the days and times the programs operate during the school year.				

Section 2: Team Building and Stakeholder Engagement

Stakeholder Support

The next step in planning program expansion/implementation 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, and custodial services, as well as 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 the afterschool supper program 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 5 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.

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, 1.2, and 2.1 to use when ready to expand your program.

Pro Tip

We recommend starting small. Try rolling out the program in a handful of schools that have strong stakeholder support. Review and analyze the roll out and make adjustments as necessary. Then you can begin to expand your program. It's so much easier to garner support when potential site staff can visit existing sites and talk to their peers. At that point, the program can speak for itself!

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 in the planning process for program expansion or implementation 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 is appropriate for this site. When possible it is best to conduct visits with multiple stakeholders: custodians, on-site kitchen staff, principals, district administrators, and program directors.

Pro Tip

Don't get caught thinking "inside the cafeteria." Programs can serve in classrooms or the gymnasium.

► Instructions for Table 3.1

Answer the following questions and gather the following information in order to determine the appropriate service model and menu options for your target sites.

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.				
How will trash be removed and who will be responsible?				
Staffing (School Nutrition and Enrichment Activity Staff)				
Describe facilities staff availability to serve food.				
Describe facilities staff capability to prepare food.				
Describe staff's availability to receive food. Raw products or prepared meals?				
Describe how meals and attendance will be counted and reported to school nutrition director.				

Gathered Data Points	School / Site Name			
Describe how enrichment activity staff will communicate with school nutrition staff to best project meal count.				
Operations				
Will meals need to be prepared on site, transported, or picked up?				
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 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 supper 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.				
Site Requests/Preferences				
Describe any menu preferences or requests of program activity staff or children.				
Describe any general concerns or challenges presented by enrichment activity staff or participants.				
Describe any general comments, requests, or preferences worth noting.				

Putting It All Together: Determining Service Models

When operating the Afterschool Supper Program, 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

- Review information gathered from Table 3.1.
- For each site, check the appropriate statement below for facilities, staffing, and operations. You will need to repeat this process for each site.
- Determine which columns have the most check marks for each site. This will indicate which of the models can be applied for your site.

Pro Tip

This process will help you think through which type of service models may suit your program. Consider centralizing meal production to minimize labor costs.

Transportation may be more cost effective than multiple preparation sites.

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	Site has adequate cold storage. Site has adequate capability to fully prepare meals. Site is able to wash and sanitize cooking equipment.	Site has adequate cold storage. Site has capability to reheat meals and hold hot food.	Site has adequate cold storage. Site has capability to hold hot food.	Site has capability to receive hot food but not hold it for more than 2 hours.	Site has adequate/limited cold storage.
Staffing	SN staff has capability and availability to prepare food. SN staff is available to serve food.	SN or enrichment staff has capability to reheat food. SN or enrichment staff has capability to serve food. SN or enrichment staff has capability to receive hot/cold food.	SN or enrichment staff has capability to receive and hold hot food. SN or enrichment staff has capability to serve food.	SN or enrichment staff has capability to receive hot/cold food. SN or enrichment staff has capability to serve hot/cold food.	SN or enrichment staff has capability to receive cold food. SN or enrichment staff has capability to serve cold food.
Operations	SN staff is available to receive, store, prepare, and serve food.	SN or enrichment program staff is available to accept deliveries of both hot and cold food beyond 2 hours before service.	SN or enrichment program staff is available to accept deliveries beyond 2 hours before service.	SN or enrichment program staff is available to accept and serve both hot and cold foods within 2 hours of service.	SN or enrichment program staff is available to accept cold foods within 2 hours of service.

► **Instructions for Table 3.3**

After completing the service model decision tree listed above, list the types of service models that each site is capable of providing. Remember that you may list more than one service model.

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 make these decisions.

Table 3.3: School/Site Service Models >> [OPEN EXCEL SPREADSHEET](#) <<

School/Site Name	Service Model Capability

Section 4: Menu Development

Developing a sample menu in this section will help you to determine, in subsequent sections, what equipment is needed for each site and your average food and labor costs.

When planning menus be sure to note that the CACFP Afterschool Supper Program meal pattern requirements are slightly different than the National School Lunch Program meal patterns.

► Instructions for Tables 4.1–4.3

- a. Review the types of service models you are considering for implementation.
- b. Create a menu for each of those scenarios.
- c. This section can be expanded to include varying menu options including scratch cooking, local, mostly packaged/unitized, ease of transportation, or cold only. This will help you think about labor and food costs in subsequent sections. You can think and rethink as many menu options here as you would like so you can compare costs.

+ Pro Tip

When rolling out your supper programs, it is probably wise to start with like-categorized sites. For example, try starting a few afterschool supper sites in schools with the same menu. Once you have those programs working well, you can continue to expand your program to different types of service sites with varying menus. Often we are too ambitious at the start and it is difficult to monitor and make program adjustments if you do too much at one time.

+ Pro Tip

Using a series of menus that repeat every week or every two weeks can make meal planning easier. Also, using the same foods as lunch can help keep inventory low.

Table 4.1: Supper: Preparation/Reheat and Serve

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

	Monday	Tuesday	Wednesday	Thursday	Friday
Grain					
Milk					
Fruit					
Vegetable					
Meat/Meat Alternate					
Other					

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

	Monday	Tuesday	Wednesday	Thursday	Friday
Grain					
Milk					
Fruit					
Vegetable					
Meat/Meat Alternate					
Other					

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

	Monday	Tuesday	Wednesday	Thursday	Friday
Grain					
Milk					
Fruit					
Vegetable					
Meat/Meat Alternate					
Other					

Section 5: Equipment Capacity/Needs

When planning for the afterschool supper program, you will want to assess current equipment, storage capacity, and potential needs. This assessment can be applied to each individual site or to a ‘central kitchen’ site that will produce meals for other programs. It is important to note that if you are running a program at a school site where either school nutrition or enrichment activity staff have access to the school facilities, it is unlikely 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 the Afterschool Supper 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.

► Instructions for Table 6.1

- a. Enter the school/site name 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

Since one of the goals of this assessment is to help you determine whether a district can expand or start an afterschool supper program, meal projection can be done one of a few ways. Regardless of what method you use to project supper meals, you will want to spend time during the first two weeks of service monitoring meal production and making adjustments based on actual service numbers.

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

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

Food Cost Target

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

► Instructions for Table 6.2

- Enter the total projected revenue per day (from Table 6.1) in column A.
- Multiply A by percent meal cost in column B. This will give you total projected food cost budget per day in column C.

Table 6.2: Food Cost Target >> [OPEN EXCEL SPREADSHEET](#) <<

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

*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 develop a menu that stays within your targeted food costs determined in Table 6.2.

► Instructions for Tables 6.3–6.5

- 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

We highly recommend trying to serve one menu type especially when starting a new program. However, if you must have more than one menu type, be sure to fill in Table 6.6 to average total costs of all menus while planning your program.

+ 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 be 40%.

Table 6.3: Supper: Preparation/Reheat and Serve » [OPEN EXCEL SPREADSHEET](#) «

	Monday	Tuesday	Wednesday	Thursday	Friday	Total/Week
Grain						
Milk						
Fruit						
Vegetable						
Meat/Meat Alternate (Optional)						
Other						
Total Projected Food Costs/Week:						
Average Food Costs/Meal:						

Table 6.4: Supper: Heat and Serve » [OPEN EXCEL SPREADSHEET](#) <<

	Monday	Tuesday	Wednesday	Thursday	Friday	Total/Week
Grain						
Milk						
Fruit						
Vegetable						
Meat/Meat Alternate (Optional)						
Other						
Total Projected Food Costs/Week:						
Average Food Costs/Meal:						

Table 6.5: Supper: Serve Only » [OPEN EXCEL SPREADSHEET](#) <<

	Monday	Tuesday	Wednesday	Thursday	Friday	Total/Week
Grain						
Milk						
Fruit						
Vegetable						
Meat/Meat Alternate (Optional)						
Other						
Total Projected Food Costs/Week:						
Average Food Costs/Meal:						

Now take the average of all the meal costs per day from your different menu types and determine a total average meal cost per day.

► Instructions for Table 6.6

- For each menu type, enter the average food cost per meal (from Tables 6.3–6.5) in column A.
- Multiply A by projected number of meals served per day (from Table 6.1) in column B. This will give you the total food costs per day in column C.

Table 6.6: Total Projected Food Costs Per Day » [OPEN EXCEL SPREADSHEET](#) <<

	A	B	C
Menu Type	Average Food Cost Per Meal	Projected Number of Meals Served Per Day	Total Food Costs Per Day
Supper: Preparation/Reheat and Serve			
Lunch/Supper: Heat and Serve			
Lunch/Supper: Serve Only			
Total Projected Food Costs/Day:			

Food Cost Analysis

Compare your Projected Daily Food Costs Budget from Table 6.2 to your Total Food Costs Per Day from Table 6.6.

Table 6.7: Food Cost Analysis » [OPEN EXCEL SPREADSHEET](#) «

Food Cost Analysis
<p>Is your average meal costs per day greater or less than the total projected food costs budget per day? 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 6.8

- a. Enter the total projected revenue per day (from Table 6.1) in column A.
- b. Multiply A by percent labor cost in column B. This will give you total projected labor cost per day in column C.

Table 6.8: Labor Cost Target » [OPEN EXCEL SPREADSHEET](#) «

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

*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 6.9: 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 6.10

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

Table 6.10: 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 6.11

- Enter the total meal equivalents (from Table 6.10) in column A.
- Divide A by the total paid labor hours (from Table 6.9) in column B. This will give you meals per labor hour (MPLH) in column C.

Table 6.11: 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 6.12

- Enter the total projected number of supper meals per day in row A.
- Divide A by meals per labor hour (from Table 6.11) in row B. This will give you number of labor hours needed per day in row C.

Table 6.12: Total Labor Hours Needed

» [OPEN EXCEL SPREADSHEET](#) «

	Variables	School/Site Name		
		Ken+ ES	Mauvy ES	
A	Total Projected Number of Supper Meals Per Day	50	50	
B	Meals Per Labor Hour	18	18	
C	Total Labor Hours Needed	2.78	2.78	

+ Pro Tip

Remember to consider the options for (and cost of) extra hours (up to level where benefits kick in), overtime, benefits for part time converting to full time staff, and new staff (with/without benefits).

Industry Facts

Did you know that the industry standard for self-preparation sites is 14–18 MPLH and 50–70 MPLH for central kitchens?

► Instructions for Table 6.13

- Take the total labor hours (Table 6.12, 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 6.13: 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 6.14: 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 6.15

- Enter the total projected revenue per day (from Table 6.1) in column A.
- 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 6.15: 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 6.16: Total Other Costs » [OPEN EXCEL SPREADSHEET](#) «

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

Other Costs Analysis

Table 6.17: 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 schools and/or other sites come pick up meals? Could suppers be delivered at the same time as lunch to reduce costs?</p>