

Food Service Management Report

Western Brown Local School District



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Executive Summary

The analysis of the Food Service operation for Western Brown Local School District (WBLSD) has been completed by K-12 Business Consulting. The review included analysis of the following: A) Menu/Cycle Cost, B) Purchasing Practices/Commodity Usage, C) Work Productivity Measurement and D) Site Visit Analysis.

The key findings identified in the Food Service Department included the district uses a cycle menu which is critical in controlling departmental labor and food costs. However, the food service department must systematically analyze the menu by entrée day to identify underperforming participation days. Use that analysis to make changes to the cycle menu, replacing those identified days with menu items that will attract more students, increasing lunch meal revenue and the associated commodity entitlement. The system for identification of the underperforming entrée days contained in this report should be utilized to accomplish this objective. The Free & Reduced-Meal students need to be surveyed as to why they are not participating in the lunch service at national norms. The significant difference between the current level of participation and the national norm for this group is costing the food service department a substantial amount of revenue annually. Breakfast service in the district is at or above national norms due to the district's participation in a Universal Breakfast style of service. This style of service boosts participation, but the number of Paid status children that are participating reduces the revenues per meal served down to a level that the district food service and ultimately the district general fund is subsidizing the program. The food service has been doing a good job utilizing the allocated commodities on an annual basis, but the system that is being used is not the most efficient system for commodity utilization. Utilizing the EPC-MEC Commodity Co-Op system for commodities and the additional Reallocated Balance commodities that will be made available to WBLSD will help the district to reduce the cost of operating the school food service. By making this change, 100% utilization of commodities can be attained annually. Non-Productive gaps of time in serving the students lunches costs the food service a considerable amount of labor wage dollars. These gaps are not created by the food service, but are due to the established lunch periods in each of the schools. The time in between the last student served from the preceding grade lunch period and the first child served in the following grade lunch period is excessive. With the decreasing enrollment numbers, these gaps will grow larger as will the non-productive cost. Working with each individual school to realign the lunch periods, based on data available through cash register transactions, is needed to reduce the overall non-productive labor cost. With the market of students contracting annually, the amount of labor needed must be rightsized to align with that reduction.

Labor and Benefits cost was identified as an area that needs control to reduce the total costs in the food service department. While Meals per Labor Hour is one of the statistical standards used to measure work productivity and the M/LH at WBLSD is at or above the threshold of an efficient operation, the Labor and Benefits cost percentage of revenues is considerably higher than the USDA guidelines for an efficient school food service operation. The cause of the conflicting measures for efficiency is the work load created by the high participation in Universal Breakfast Program is not being matched by the revenues received from that same program. Revenues need to increase to cover the costs or labor needs to decrease to reduce the costs. Understandably, adjusting staffing levels are not easy decisions, but are part of the solution to realign the expenditures in relation to revenues.

Based on the analysis, we have made recommendations concerning the management practice needed to improve student participation, addressing the Free & Reduced-Price students under-utilization of lunch program, addressing the Universal Breakfast Program revenue shortfall/labor cost percentage conflict, an approach to reducing cost through utilization of all allocated commodities and reducing the non-productive time in operating the school food service. The recommendations to improve efficiency contained in this report offer the district a way to significantly reduce operating expenses and/or increase student participation.

The current supervisor of the food service was very open to any constructive criticism, observation and honest evaluation of the services provided at WBLSD. A critical component for success of implementing the recommendations is the supervisor's attitude and support of the changes needed to improve the financial performance and quality of the school food service.

AREAS OF ANALYSIS

A) Menu Cycle/Costs

I. Area Reviewed – Menu Cycle

Development of a cyclical menu is critical to controlling costs in a school food service operation. The cyclical menu is a systematic approach and the most critical tool needed in controlling cost. A cyclical menu allows for the predictability of cost for each of the menu days, to maximize the utilization of commodity dollars, gain labor efficiency and reduce the management time in producing the menu for service. By laying out the menu over the course of the entire school year, you can predict the annual commodities utilized, the acquisition cost for the entire year and systematically balance the labor needed to produce the menu day to day and week to week. The additional benefit to a cyclical menu is that the federally mandated requirements of the menu calorie, sodium, fat and saturated fat are systematically attained. There are also federally mandated requirements that the menu meet the vegetable sub-groups, protein, whole grain and fruit. The creation of a menu cycle must be done systematically to balance acquisition cost, student preference and the labor necessary to produce the menu day to day and week to week. This is not a static process, once the menu

cycle is created it must be assessed for effectiveness and efficiency. Low performing menu items should be removed from the menu and replaced with items that fit within the cost and labor parameters while continuing to appeal to the student population. Ongoing monitoring of participation by menu item is critical to identifying the low performing items and student preference trends.

Current Condition - WBLSD has developed a cycle menu to accomplish the objective of controlling food and labor costs. Over the 2016-17, 2017- 18 & 2018-2019 school years (last full year pre-Covid 19), the Food & Supply costs averaged 41.19%, which is below the USDA target for an efficient school food service operation of 42%. The costs decreased from SY 16-17 from 45.72 % to 36.74% in SY 18-19. The theoretical menu costs for each of the school segments calculated to at or below the threshold needed to control food cost for an efficient school food service operation according to the USDA.

Inefficiency Noted – None

Recommendation - None

2. Area Reviewed – Production Records

Production Records were analyzed to identify production timing which indicates that there are standards in place to promote quality and if the production sheets are completed to meet the USDA compliance standards. Additionally, analyzing production sheets allows departmental supervision to identifies entrée items by day that are underperforming when compared to the rest of the entrée items in the menu cycle.

Conditions Observed – Production Records are formatted to meet the USDA standards for compliance however, they are inconsistently completed. Production records are not uniform across the district.

USDA required Production Record components are:

1. Detailed Food Component
2. Serving Temperature
3. Component Contribution
4. Recipe or Product Used
5. Quantity of Food Used
6. Serving Size
7. Grade level served
8. Planned Servings/Amount prepared
9. Student servings used
10. A la carte servings

11. Leftover/comments

Inefficiency Noted – Reviewing each set of production records from every school the following was noted:

Mt. Orab Elementary – Milk usage is not documented, Person Responsible initials column has a single temperature for the main entrée documented, Food Temp/Time/Initials lists only a temperature, Alternate Entrée Temperature is missing. The Amount Used does not match the Total Listed. Is the difference a La Carte servings?

Hamersville – Food Temp/Time/Initials – filled out consistently but time recorded for finished product is between 8:45 AM – 9:15 AM. Amount Prepared is not listed in portions as Mt. Orab Elementary is. The Amount Used matches the calculated total on the Production Sheet.

Mt. Orab Middle School - Milk usage is not documented, Person Responsible initials column is blank, Food Temp/Time/Initials is blank, Alternate Entrée Temperature is missing. The Amount Used does not match the Total Listed. Is the difference a La Carte servings?

Western Brown High School – Food Temp/Time/Initials is missing time and initials on the Main Production Record, Amount Prepared is inconsistent; switching between portions and quantity, a La Carte Production Record time documentation lists products being finished as early as 9:32 AM for an 11:02 first lunch service. Holding food for 1 ½ hours prior to the first service significantly deteriorates the quality of the product being served. The time recorded was inconsistently documented.

Recommendation 1 – Set standards and train staff on those standards for production record completion. Standardizing the production records recording across all schools for both breakfast and lunch will give the supervisor the information needed to determine entrée day popularity and make changes to the menu cycle to increase daily participation. By training staff on proper and complete production record completion, WBLSD will be in compliance with the USDA regulations. To ensure that the production records are being completed according to standards, each lead cook should be required to submit copies of the production records to the supervisor each week. These copies should be reviewed for completeness and compliance.

Recommendation 2 – Set standards for food production to employ the method of “batch cooking” production to reduce the holding time of food. This method increases the quality of food being served to the students of MLSD. The recommended time for the hot products to be finished is 10 minutes prior to initial service and then additional batches are prepared to continue to serve fresh products to the students throughout the lunch periods. Note: There are some foods that can tolerate longer holding times such as manufactured taco meat, macaroni & cheese, etc. The items that show significant deterioration are items such as chicken tenders, chicken nuggets, pizza, calzones. etc. These items need to be cooked in batches over the

course of the defined lunch periods according to a schedule to retain quality which will lead to increased participation.

Conditions Observed – Production Records were analyzed to identify the daily sales volume and compare student participation for each day. This process identifies entrée items by day that are underperforming when compared to the rest of the menu day entrée items.

Inefficiency Noted – Formally tracking each day's daily sales participation to identify the most popular and conversely the least popular sales days needs to be done. After identification, alternate choices with similar acquisition costs need to be offered to increase overall participation. The production record review will identify those days menus that are underperforming.

Mt. Orab Elementary School Lunch - The review of these records showed a significant difference in participation based on the menu entrée item offered from a high of 445 to a low of 347. The 22.0% difference in participation is statistically significant. The four lowest student participation days were 25.5 meals below the average day's participation. Through monitoring, by identifying these underperforming entrée days, and taking corrective action to increase student participation to the average, the food service would increase annual revenue by \$2,939.13, thereby increasing allocated commodity entitlement by \$320.96 based on the 2020-2021 commodity entitlement rate. (See Appendix A – Entrée Popularity Tracking)

Hamersville – The review of these records showed a significant difference in participation based on the menu entrée item offered from a high of 401 to a low of 324. The 19.2% difference in participation is statistically significant. The four lowest student participation days were 22.0 meals below the average day's participation. Through monitoring, by identifying these underperforming entrée days, and taking corrective action to increase student participation to the average, the food service would increase annual revenue by \$2,535.72, thereby increasing allocated commodity entitlement by \$276.90 based on the 2020-2021 commodity entitlement rate. Note: The highlighted green day was discounted due to a field trip in which a significant number of students were not in attendance. (See Appendix A – Entrée Popularity Tracking)

Mt. Orab Middle School Lunch – The review of these records also showed a significant difference in the participation based on the menu entrée items offered from a high of 413 to a low of 337. The 18.4% difference in participation is also statistically significant. The four lowest student participation days were 18.25 meals below the average day's participation. Through monitoring, by identifying these underperforming entrée days, and taking corrective action to increase student participation to the average, the food service would increase annual revenue by \$2,103.50 thereby increasing allocated commodity entitlement by \$229.71. (See Appendix A – Entrée Popularity Tracking)

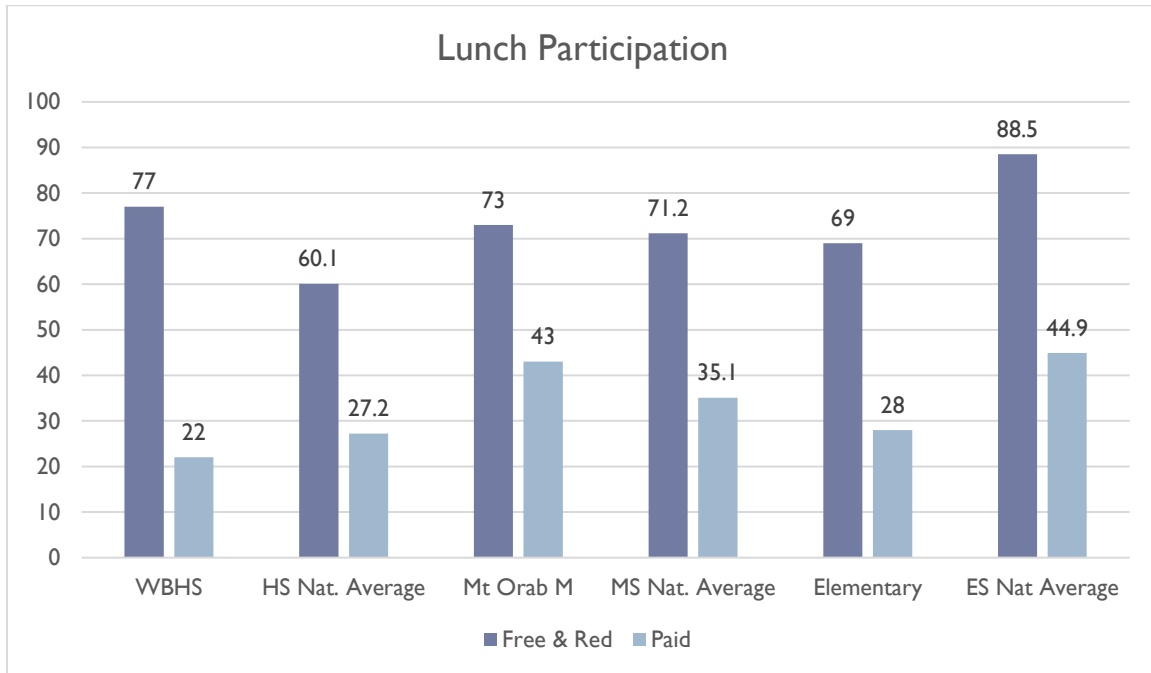
High School Lunch – Insufficient data to analyze. Provided only 11 days of lunch production sheets. However, the same principles apply to monitoring daily participation and similar increases will be experienced in revenue and commodity entitlement.

Recommendation 3 – Implement formal tracking of each day’s daily sales participation to identify the most popular and conversely the least popular sales days. After identification, alternate choices with similar acquisition costs need to be offered to increase overall participation. In order to maximize the revenue per day, underperforming menu days entrée’s need to be removed from the menu and replaced with cost neutral items that will increase the participation, thereby increasing revenue. The production sheets that were analyzed were a slice of time view of participation at WBLSD. Tracking each day’s participation over a longer period of time is necessary to identify which entrée items are the most/least popular and need to be removed to increase overall student participation. Through this management tool we were able to identify low performing days that if they were replaced and those replaced day’s participation increased to just an average day, WBLSD would have increased revenues by \$7,578.35 and had an additional \$827.57 of Commodity Entitlement at its disposal to offset acquisition cost.

3. Area Reviewed – Breakfast and Lunch Daily Worksheets

The Breakfast and Lunch Daily Worksheets detail the number of breakfasts and lunches served in the three classifications of student payment for the meals served; free, reduced and paid. The worksheets detail the cash receipts for the served meal as well as a la carte sales, adult sales and milk sales.

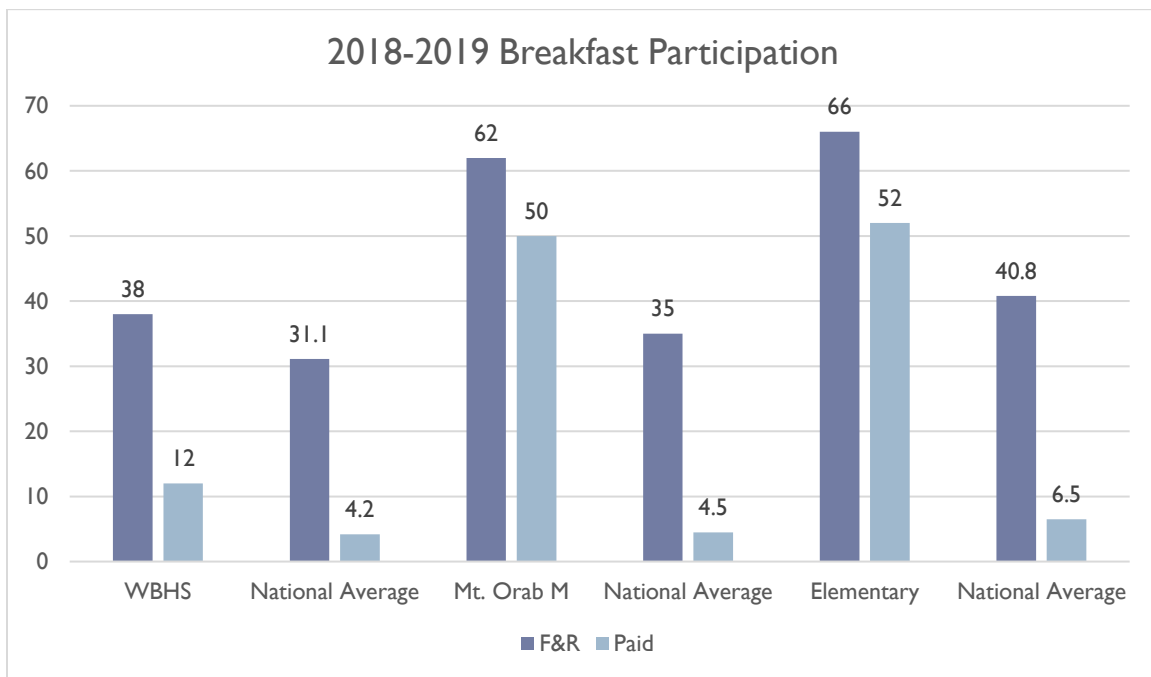
Conditions Observed – Lunch. Through the analysis of the information provided, the Free and Reduced-Price student participation and Paid student participation for each of the schools is compared to National Averages based on the USDA’s School Nutrition and Meal Cost Study released in April 2019.



Inefficiency Noted – Lunch participation at Mt. Orab Primary and Hamersville for both Free & Reduced and Paid students are below national average. This is surprising considering that in almost every other school sector, WBLSD is at or exceeds national average.

Recommendation – Investigate to determine the cause for the lower-than-average participation at the primary and elementary schools for lunch. There could be any number of reasons which include; menu choices are not appealing to this age group, quality of meals, value of meals delivered, menu fatigue (same menu items served from Kindergarten to high school), etc. Set up focus groups with these students to determine the cause for non-participation. Once the concerns/issues are identified a strategy can be developed to address the concerns or eliminate the barrier, thus increasing participation. Increasing the current free & reduced lunch participation to the national averages for participation at the primary & Elementary schools would increase meals by 150.76/day. The revenue increase based on 167 days, at a reimbursement rate for free and reduced at \$3.39 (the SY18-19 Reimbursable rate) would calculate to \$85,349.76 annually. Using the current food and supplies expense of 36.7%, this would net the district \$54,026.40 annually. The additional 25,177 lunch meals would increase the commodities entitlement, based on the current 2020-2021 commodity rate of .3702 per lunch by \$9,320.52. The increased meals would improve the M/LH by 1.08, a 5.63% increase in efficiency. The key issue will be determining why the students that have qualified for benefits are not choosing not to use them.

Conditions Observed – Breakfast. Through the analysis of the information provided, the Free and Reduced-Price student participation and Paid student participation for each of the schools is compared to National Averages based on the USDA’s School Nutrition and Meal Cost Study released in April 2019. Breakfast participation exceeds national average for Free and Reduced-Price students and for Paid students across the district.



Inefficiency Noted – None.

Recommendation – None

4. Area Reviewed – Meal Prices for Breakfast and Lunch at WBLSD.

Current Conditions - The Food Service needs to annually monitor the prices charged for breakfast and lunch to maintain the revenue received for the cost meals produced. Annual inflation erodes the margin needed to purchase, produce and serve the meals to the students at WBLSD.

Inefficiency Noted – The breakfast price for each of the grade group at WBLSD are below the national average. Based on The School Nutrition Association average price for breakfast from 2016-2017 and accounting for inflation, the average price charged for breakfast is \$1.65. At WBLSD, the breakfast meal price is \$.50.

Recommendation – Increase breakfast prices across the district by a minimum of \$.25 per meal per year for the next two years. The \$.25 increase would increase annual revenues by \$24,904.75 first year and \$49,809.50 second year for the 99,619 Paid breakfasts served each school year. The recommendation is made in conjunction with the analysis of the Universal Breakfast method of breakfast service for the district that follows in the Section 5. Area Reviewed – Universal Breakfast.

Current Conditions - The Food Service needs to annually monitor the prices charged for breakfast and lunch to maintain the revenue received for the cost meals produced. Annual inflation erodes the margin needed to purchase, produce and serve the meals to the students at WBLSD.

Inefficiency Noted – The lunch price for each of the grade group at WBLSD are at or above the national average. Based on The School Nutrition Association average lunch price from 2016-2017 and accounting for inflation, the average price charged for elementary lunch is \$2.74 and high school is \$3.10. At WBLSD, the elementary lunch price is \$2.75 and high school is \$3.25.

Recommendation – None.

5. Area Reviewed – Universal Breakfast model at WBLSD.

Current Conditions - The Food Service offers a model of breakfast service that resembles a Universal Breakfast Program. The following is a description of Universal Breakfast.

How Does Universal Free Breakfast Work?

When Universal Free Breakfast is offered, breakfast is available at no charge to all students, regardless of their household income. It is usually offered at schools that have a high percentage of students that qualify for free or reduced-price meals and often goes hand in hand with breakfast in the classroom, although this is not mandatory. Breakfast is given free to any student who wants it that day; however, the school claims the federal reimbursement at the correct income category for that student. This data is obtained from the students' lunch applications.

Universal Free Breakfast can be offered with any other serving method – traditional breakfast in the cafeteria before the bell rings, in the classroom, Grab 'n Go, or as a Mid-Morning Nutrition Break. The serving method depends on the needs of the school. Menus depend on the serving style, but are offered as reimbursable meals.

Why Serve Universal Free Breakfast?

Many schools find that Universal Free Breakfast increases participation so drastically that they do not actually experience a loss from otherwise paying students. Some schools combine Universal Free Breakfast with Provision 2 or 3, which decreases the paperwork involved with offering breakfast in schools with minimal growth from year to year.

Most importantly, when you offer Universal Free Breakfast, more students eat breakfast.

Universal Free Breakfast reduces the stigma attached to eating breakfast at school. It makes breakfast available to those students who may not want to participate in the program for fear of being labeled “poor.” It also provides breakfast for those students who cannot afford the cost of a reduced-price breakfast and lunch. In addition, children who participate in Universal Free Breakfast tend to have improved attendance, less tardiness, and increased test scores. The quality of their diets also improves. While serving Universal Free Breakfast may increase labor needs, the overall labor costs per meal are actually less with Universal Free Breakfast than with traditional service methods.

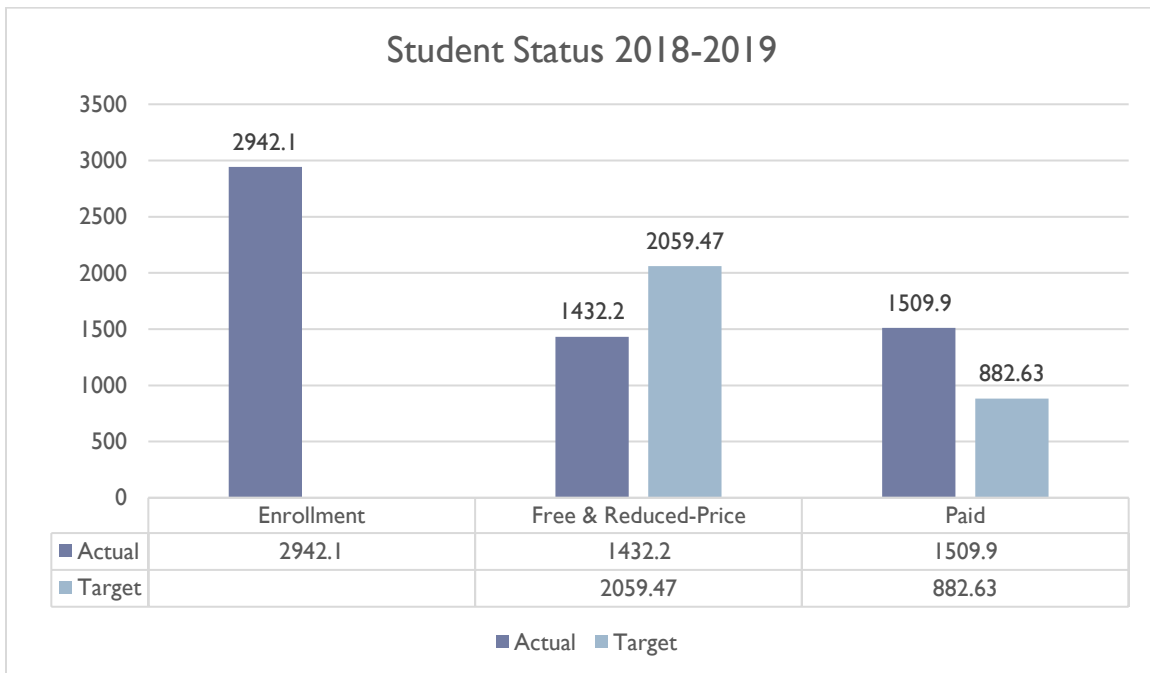
When Does Universal Free Breakfast Work Best?

Universal Free Breakfast works well in schools with greater than **70%** of students eligible for free and reduced-price meals. However, schools with fewer eligible students have operated the program successfully. If the following situations are present in your school, Universal Free Breakfast is likely to be a success for you:

- Stigma appears to be a factor in low participation rates.
- The percent of students eating free and reduced-price breakfast is much lower than expected.
- Teachers are supportive of breakfast and realize its importance to learning.
- Cafeteria space can accommodate increased participation or breakfast in the classroom is an alternate option.

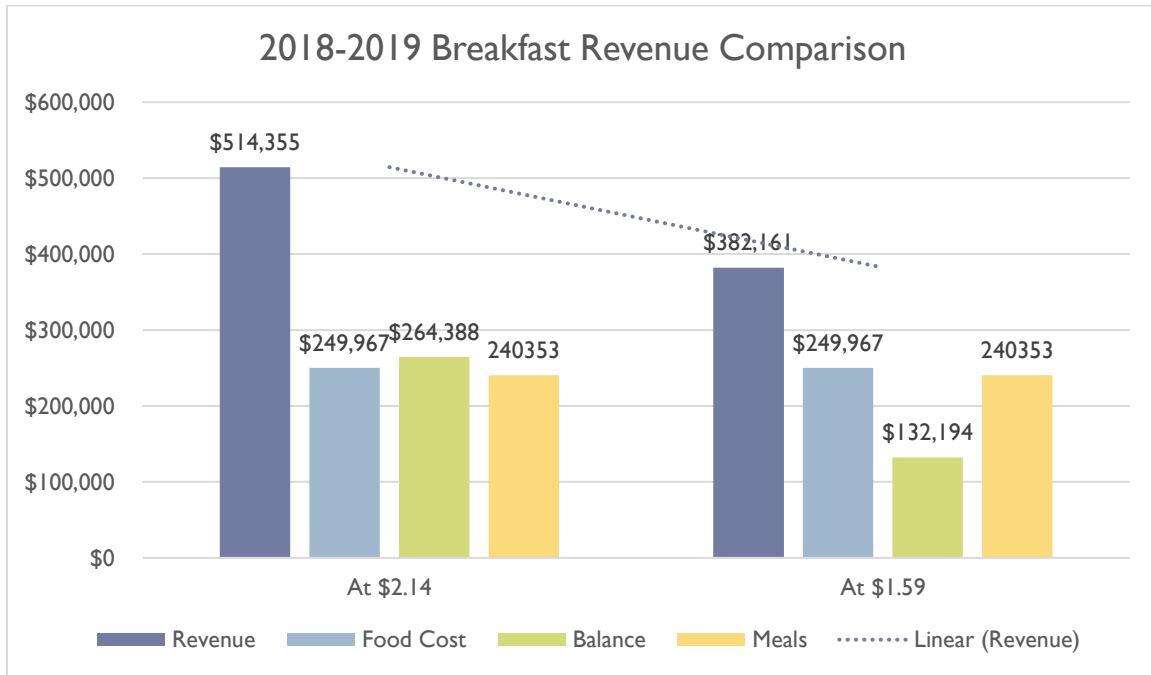
Inefficiency Noted – The difference between the service offered at WBLSD and a traditional Universal Breakfast Program is that WBLSD charges the reduced-price students the federally mandated maximum of \$.30 and Paid students \$.50 for breakfast. In a traditional Universal Breakfast neither the reduced-price or paid students are charged and the reimbursement is expected to cover all of the program costs. These charges account for \$55,335.70 in revenue annually. However, the financial analysis of the breakfast program revenues and expenditures illustrates that the food service expenses for the breakfast program are exceeding the revenues even with the reduced-price and paid student charges. The success of the program is also its financial

undoing. Ultimately, the General Fund is subsidizing the current breakfast program. As noted above the Universal Breakfast Program works well in schools with over 70% Free and Reduced-Price students, however 2018-2019 WBLSD had 48.3% Free & Reduced-Price students. In 2019-2020, WBLSD's Free & Reduced-Price students decreased to 47.4%, making it even more difficult to operate the program with a positive net balance. The graph below shows the 2018-2019 student meal status and compares the current reality at WBLSD to the identified target of 70% Free & Reduced Priced students needed to successfully operate a Universal Breakfast Program.

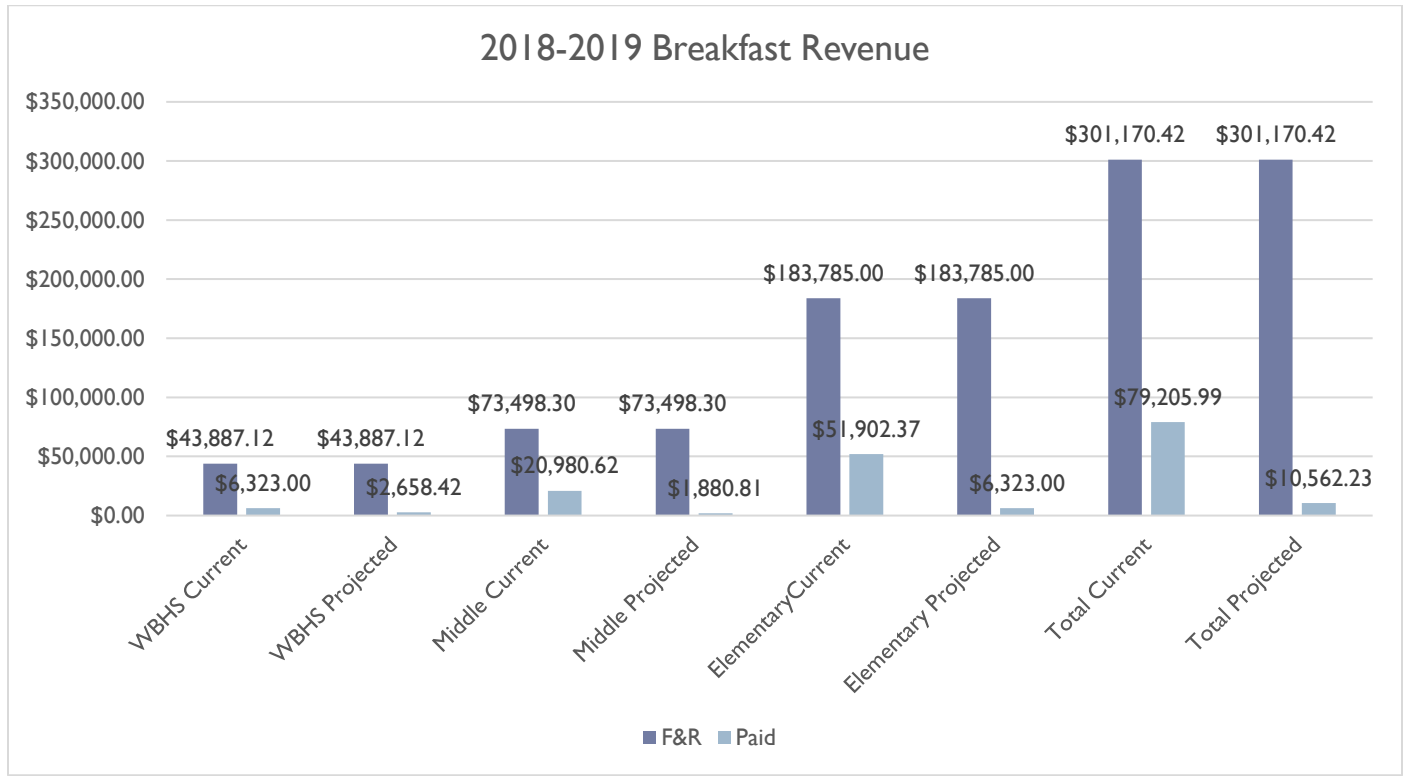


The high percentage of Paid students that are utilizing the program dilutes the breakfast revenue per meal to \$1.59. The breakfast menu costs were calculated to be \$1.04 per meal leaving a balance per breakfast meal of \$.55 to pay for the Labor & Benefits and Other Expenses associated with the operation of the program. Labor cost per hour calculated to \$18.17 and benefits per hour were \$17.04 for a total of \$35.21 per hour. Since each breakfast converts at .67 of a meal in converting all work into a standard work unit to calculate to Meals per Labor Hour (M/LH) to gauge staff efficiency, each 1.5 breakfasts equal 1 meal. Therefore, the 1.5 breakfasts contribute \$.825 to cover the Labor & Benefits costs as well as Other Costs. In 2018-2019, the number of meals needed to cover each labor hour @ \$.825 would be 42.68. For the 2018-2019 school year, WBLSD operated at 20.34. In 2019-2020, the M/LH dropped to 18.84. Comparing revenues at the federal reimbursement rate of \$2.14, minus the \$1.04 food cost would leave a balance of \$1.10 per breakfast meal served to cover Labor & Benefits and Other Costs. Converting each breakfast into the M/LH formula, each 1.5 breakfasts would contribute \$1.65 to cover the Labor & Benefits costs as well as Other Costs. At that

contribution WBLSD would need 21.34 M/LH to cover the Labor & Benefits in 2018-2019. The following graph illustrates the revenue decline and reduced balance compared to the USDA reimbursement for a breakfast meal.



Recommendation – WBLSD needs to seriously consider either increasing the paid charge for a breakfast by \$.25 per year for the next two years to increase revenues to help cover the costs of the program or return to a traditional style of charging for Paid breakfasts at National Average of \$1.65. The \$.25 increase per year or the traditional style of \$1.65, will reduce participation, typically of the Paid students. The number of students that would choose not to participate due to the price increase is not known. Price elasticity of demand will come into play as parents may view a breakfast meal with a price of \$.75 as less attractive than a breakfast meal with a price of \$.50, and the second year again the \$1.00 breakfast meal will be less attractive than a \$.75 breakfast meal. As a worse-case scenario, if breakfast participation were to remain constant with regard to Free & Reduced-Price students but fall to national average for Paid, the district would serve 86,210 less paid meal breakfasts, resulting in a reduction in revenue of \$68,643.76.



Expense reduction from the loss of 86,210 breakfast meals would amount to \$89,658.40 in food & supply cost and 3,208.93 annual labor hours not needed to produce those meals. The average labor cost per hour calculated to \$18.17, therefore the corresponding labor cost reduction would be \$58,306.25 and corresponding benefits reduction would be based on the union contract agreement. The loss of revenue of \$68,643.76 is more than offset by the \$147,964.65 expense reduction in food & supply cost and hourly wage reduction. Any benefit cost reduction would be additional cost savings.

6. Area Reviewed – Adult Meal Prices for Breakfast and Lunch at WBLSD.

Current Conditions - The Food Service needs to annually monitor the prices charged for breakfast and lunch to maintain the revenue received for the cost meals produced. Annual inflation erodes the margin needed to purchase, produce and serve the meals to the students at WBLSD.

Inefficiency Noted – The breakfast price for adults at WBLSD is below the food & supply cost to produce those meals. The costed breakfast menu tabulated to be \$1.04 while the adult charge was \$1.00. The food service is subsidizing the breakfast meals for adults which is against the USDA regulations noted below.

EO Guidance Document # FNS-GD-1988-0012

Breakfasts and lunches served to teachers, administrators, custodians and other adults must be priced so that the adult payment in combination with any per-lunch revenues from other sources designated specifically for the support of adult meals (such as State or local fringe benefit or payroll funds, or funding from voluntary agencies) is sufficient to cover the overall cost of the lunch. Including the value of any USDA entitlement and bonus donated foods used to prepare the meal. If cost data are not available, the minimum adult payment should reflect the price charged to students paying the school's designated full price, plus the current value of Federal cash and donated food assistance (entitlement and bonus) for full price meals. In non-pricing programs, the adult charge should be at least the amount of reimbursement received for a free lunch under Section 4 and 11 of the National School Lunch Act, plus the per-meal value of both entitlement and bonus donated foods, or for breakfasts, the rate established for free meals under Section 4 of the Child Nutrition Act, plus the value of bonus commodities.

Meals served to adults who are directly involved in the operation and administration of the school nutrition programs may, at the discretion of the school food authority, be furnished at no charge. As such, their cost may be fully attributed to and supported by the nonprofit food service operation.

Recommendation – Raise the adult breakfast price to be compliant with USDA regulations. Although the breakfast meals are purchased by adults infrequently and raising the price will not have any substantial impact on the health of the Food Service Fund, the district could be cited by the Ohio Department of Education's Office of Integrated Student Support for the adult breakfast price.

B) Purchasing/Commodity Utilization

I. Area Reviewed - Effective purchasing is critical to controlling the acquisition cost for WBLSD.

Current Conditions - The Food Service needs to manage acquisition cost to reduce expenditures. In the 2018-2019 school year there were rebates listed for discount.

Inefficiency Noted – All contract pricing was reflected in the invoices analyzed.

Recommendation – No recommendation.

Current Conditions - The Food Service needs to manage acquisition cost to reduce expenditures. In the 2018-2019 school year there were rebates listed for discount.

Inefficiency Noted – DOD Potential Commodity Savings – In 2018-2019 WBLSD purchased \$10,531.82 worth of American grown fresh fruits and vegetables that could have been paid for with DOD commodity funds. In 2019-2020, WBLSD purchased \$7,278.30 worth of American grown fresh fruits and vegetables that could have been paid for with DOD commodity funds.

Recommendation – Monitor the DOD Fresh Fruit and Vegetable Program purchases to determine all of the portions of fresh fruit and vegetables served. Since the DOD Fresh Fruit and Vegetable Program uses 100% of commodity entitlement to pay for the fresh fruit and vegetables, there is no out-of-pocket cost to the district and work help to department use the allocated but unused entitlement. This will be valuable information if the district chooses to be a member of the EPC-MEC Commodity Co-Op and can use the additional Reallocated Balance entitlement as a cost savings for the food service program; see below 3. Area Reviewed – Commodity Usage.

2. Area Reviewed – Dairy Pricing

Current Conditions – Reviewed dairy pricing through local vendor.

Inefficiency Noted – All contract pricing was reflected in the invoices analyzed.

Recommendation – No recommendation.

3. Area Reviewed – Commodity Usage

Commodity usage analyzes the difference between the amount of money that was allocated annually and how much of that allocation was spent. Utilizing all annual allocations reduces the acquisition costs.

Current Conditions – The analysis has been completed based on the Commodity Allocation Tracking System reports provided. The CATS reports confirmed usage is below annual allocation. WBLSD uses the direct diversion method and ordering brown box through the states demand ordering system as the methods for commodity utilization.

Inefficiency Noted – As noted above, commodity allocation usage is critical to reducing the expenses of the food service department. The cycle menu allows the department to plan the usage of all commodity entitlements. WBLSD utilized a large percentage of the allocated commodities using the system that they have in place. The unused entitlement amounted to \$12,635.37 in 2018-2019 and \$5,865.69 in 2019-2020. The average unspent commodity entitlement for those two years was \$9,250.73.

Recommendation – Change method of commodity utilization by joining the EPC-MEC Commodity Co-Op. Through this method, the district will no longer have to calculate and divert commodity allocation to specific processors. The inefficiency occurs when commodity dollars are diverted to a specific processor and that

processor changes/discontinues items, those dollars are now held in that processors account until used. Each year those unused dollars are rolled over for use by the district, however as good as a product usage forecast can be, changes in the market, supply chain, etc., continually lock up the commodity allocated dollars at the specific processors they are diverted to, making 100% utilization virtually impossible. Joining the EPC-MEC Commodity Co-Op has multiple advantages that WBLSD can take advantage of. The first advantage is that the Co-Op uses a One Balance approach with regard to diverted commodities. The entire Co-Op diverts commodities to processors and the entire Co-Op uses those commodities, relieving the individual schools from individually diverting and having their commodity dollars tied up at each specific processor. The Co-Op manages the commodity products for the districts at the individual processors. The individual districts order the products they need from a variety of processors within the distribution system that is in place and as those products are ordered, the commodity value is deducted from the districts allotment. The districts are not limited to just the processors they used to select for diversion. The second advantage is the variety of competing processors that participate with the Co-Op making their products available for any Co-Op member to select. The district has choice in which product is best for their district and not limited to any specific processor. The third advantage is that the district can plan on using 100% or more of their commodity entitlement. In the Co-Op, there is a Reallocated Balance that goes to districts that are using their commodity entitlement. The Reallocated Balance is commodity entitlement that is not being utilized by other districts. These entitlement dollars are reallocated to other districts that are using their entitlement, to use. The Sweep Policy, instituted by the Ohio Department of Education, Office of Child Nutrition removes and reallocates unused commodities based on the districts utilization of their allocated commodities. Every December, ODE determines who receives the reallocated balances and how much the districts are eligible for. The USDA does not want these unspent funds to accumulate year over year. During the 2018-2019 school year WBLSD had entitlement of \$114,892.24. If WBLSD had been a member and using the allocated entitlement at the same rate, their portion of the Reallocated Balance would have been an additional \$32,236.48 available. Proper planning through all of the methods of using the allocated commodities would have saved the district an additional \$44,871.85 for that school year. In 2019-2020, WBLSD had \$107,923.78 in entitlement, their portion of the Reallocated Balance would have been an additional \$26,711.13. Again, spending at 100%, which is achievable through the Co-Op, the district would have saved \$32,576.82. The offset costs for membership in the commodity program for a district of WBLSD enrollment would have been \$775.00 and the cost for the 1,015 cases the district had delivered for free through the state program for 2018-19 would have been \$2,994.25 equaling \$3,769.25. In 2019-2020, the same membership cost would apply and the cost for the 399 cases the district had delivered for free through the state program for 2019-20 would have been \$1,177.05 equaling \$1,952.05. The total potential savings for the two years combined would have been \$77,448.67 less the costs of membership and delivery charges of \$5,721.30, leaving the district a savings balance of \$71,727.37 or \$35,863.68 annually. (See Appendix B – EPC-MEC Co-Op Documents)

Recommendation – After joining EPC commit to a Prime Vendor Agreement and Quick Pay Discount. The Prime Vendor Agreement entitles the district to a 2% rebate of all purchases and the Quick Pay Discount entitles the district to an additional .5% discount. This would save the district food service \$6,494.43 for the rebate and \$1,623.61 for the quick pay discount. This is based upon the 2018-2019 purchases of \$324,721.37 from Sysco as the prime vendor. (See Appendix B – EPC-MEC Co-Op Documents)

Recommendation – After joining EPC-MEC Commodity Co-Op, WBLSD will be able to view the PAL report in a very user-friendly format. This gives the supervisor the information necessary to track and ensure utilization of the entitled commodities. (See Appendix C – Sample PAL Report).

C) Work Productivity Measurement

I. Area Reviewed – Meals per Labor Hour

Labor efficiency of the food service organization is critical to the health of the food service fund. A work productivity measurement analysis utilizes a standardized unit of work to calculate the efficiency of each school/district. All meals, both breakfast and lunch along with all cash sales for both for adult meals and a la carte sales were converted into the standard work unit using the method recommended by the Ohio State Auditor's Office. Meals per labor hour (M/LH) is the measure of labor efficiency; the state recommended minimum is 18 meals per labor hour.

Current Conditions – For 2018-2019 WBLSD was operating at 20.34 M/LH. The Claims Reports and the Financial Reports from each cafeteria was used to extrapolate the data used in calculating the student meals and cash sales for respectively for each school and the district. Western Brown High School operated at 18.27 M/LH, Mt. Orab Middle School at 20.10 M/LH, Mt. Orab Elementary School at 24.68 and Hamersville at 18.44. In 2019-2020, for the months of service that were not affected by the COVID-19 outbreak, WBLSD was operating at 18.84 M/LH. Western Brown High School operated at 16.82 M/LH, Mt. Orab Middle School at 18.83 M/LH, Mt. Orab Elementary School at 23.48 and Hamersville at 16.35. (See Appendix D – Work Productivity - Meals Per Labor Hour).

Inefficiency Noted - In comparing the efficiency of WBLSD to state recommended standards, the department does meet the standards for efficiency in 2018-2019. In 2019-2020, the district as a whole experienced a 7.4% drop in efficiency. Although the district remained above target as a whole, two schools dropped below the threshold for efficiency, Western Brown High School and Hamersville. The student enrollment decreased 4.7% from SY18-19 to SY 19-20. The work productivity measurement analysis identified that the school district is operating above state targets.

Recommendation – Typically, elementary schools are more efficient than middle schools and middle schools are more efficient than high schools. As the children progress, more choice is necessary to keep them

as regular customers in the food service program. WBLSD needs forecast the declining enrollment over the coming years to determine the effect on the M/LH statistical efficiency measurement to determine the level of labor hours necessary to remain efficient.

2. Area Reviewed – Expense Percentage

The USDA released a cost study in 2008, which remains valid today, where the average breakdown for producing a school lunch is as follows:

Food & Supplies – 42%

Labor/Benefits – 48%

Other, including Indirect Costs -10%

The expense percentages when totaled equals 100%. If you are spending 100% of all revenues, then there is no fund balance to replace aging equipment, change services to retain or increase market share, or to react to unfunded or underfunded mandates.

Current Conditions - In analyzing AACSD's costs for the period of July 1, 2018 – June 30, 2019 based on the Financial file supplied, the expense breakdown is as follows:

Food & Supplies 36.74%

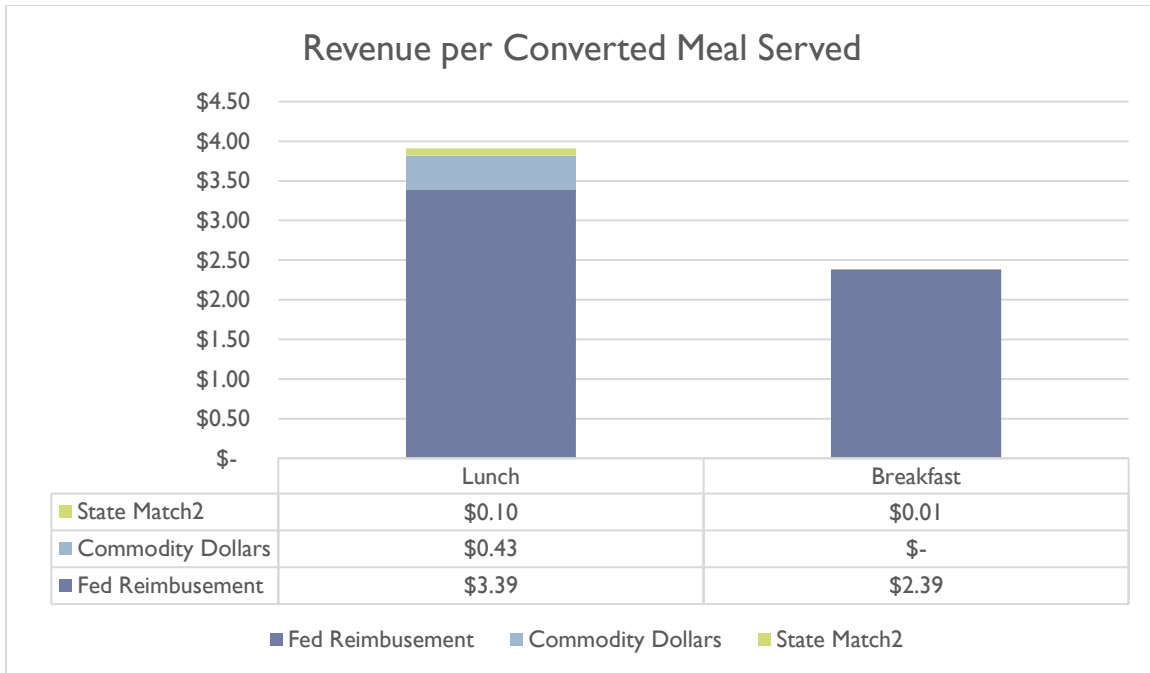
Labor/Benefits – 62.51%

Other, including Indirect Costs – .64%

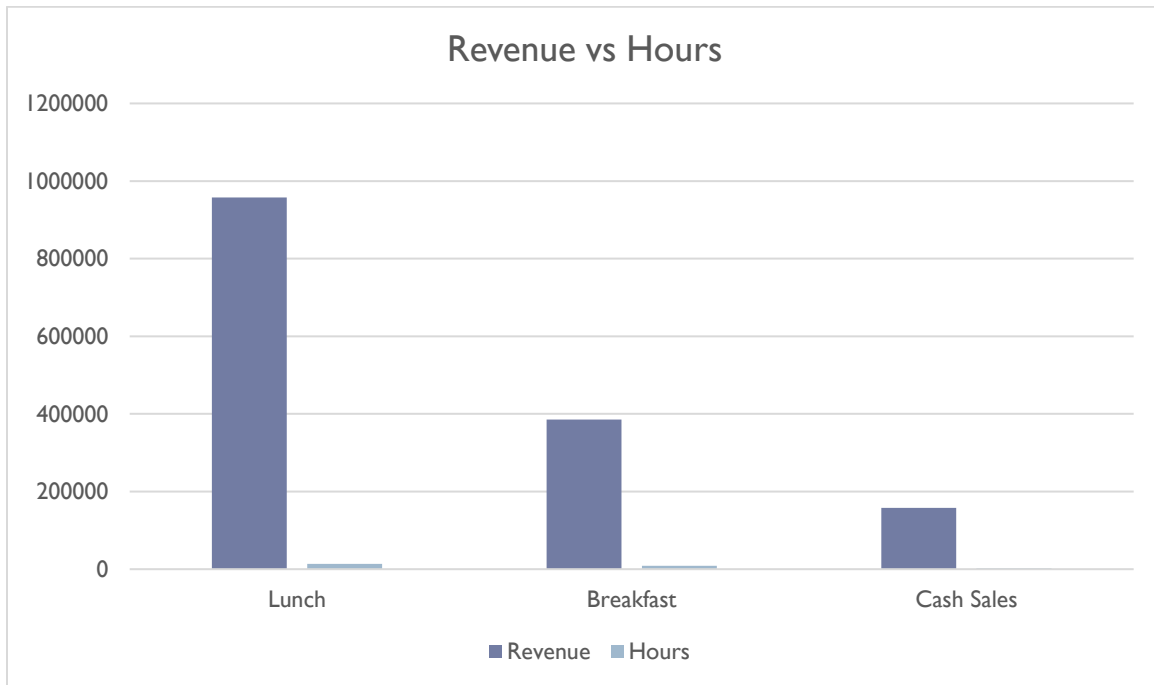
Inefficiency Noted - The expense percentages when totaled equals 99.89% which does not include any Indirect Costs or Other Costs. Those cost would push the district into a subsidy situation. Typically, once a subsidy situation in the Food Service Fund occurs, the subsidy will continue to grow year over year. If no action is taken to correct condition the food service subsidy will continue to consume more General Fund dollars each year that should be spent educating the district's students. Labor/Benefits costs are above the national average by 14.51%.

The measurements of M/LH and the Labor/Benefits Percentage of Revenues in measuring labor efficiency would appear to be a contradiction. The Meals per Labor Hour indicates that the amount of work is sufficient for the scheduled labor hours, while the Expense Percent supports that cost of labor is significantly above the target for an efficient school food service operation.

Recommendation – As discussed in the review of the Universal Breakfast Program, the large number of breakfasts being served generates significantly less revenue per converted meal served than does a lunch meal. The graph below illustrates the revenue composition for each of the served meals when converted to the universal work unit – Converted Meal. Note: It takes 1.5 breakfasts to equal 1 converted meal. The reimbursement shown below is 1.5 times the actual breakfast meal reimbursement making the revenue comparable on a converted meal basis.



In 2018-2019 WBLSD served 244,962 reimbursable lunches, 240,353 reimbursable breakfasts; which converts to 161,036 converted breakfasts and 41,410 converted cash sale meals. The following is the revenue that has been derived from each of these revenue sources.



3. Area Reviewed – Findet Report

Analyzing the Financial Detail Report (Findet) sheds light on the revenues and expense items that are being accounted for by the school district and allows us to create an accurate Profit/Loss statement for the food service. The entries made give insight into the revenues and expenses of the food service.

Current Conditions – The Findet report was reviewed from SY 2018-2019 and SY 2019-2020 and showed some abnormalities in the posting to accounts.

Inefficiency Noted – Currently the food service revenue accounts are being co-mingled into one broad based revenue account. Through this practice, it is not possible to identify the actual accurate source for the origination of the revenue.

The Uniform School Accounting System identifies the food service revenue accounts noted below are:

1511 Sale of Breakfast to Students – sale of a reimbursable breakfast to a student.

1512 Sales of Type A Lunches to Students – sale of a reimbursable lunch to a student.

1513 Sales of a la Carte to Students – sale of a la carte items to a student.

1514 Sales of Milk to Students – sale of milk to a student.

1521 Sales of Breakfast to Adults – sale of a reimbursable breakfast to an adult. Note: not claimed for reimbursement.

1522 Sales of Type A Lunches to Adults – sale of a reimbursable lunch to an adult. Note: not claimed for reimbursement.

1523 Sales of a la Carte to Adults – sale of a la carte items to an adult.

1524 Sales of Milk to Adults – sale of milk to an adult.

1551 Extracurricular (Student) Activities – Student extracurricular activities special functions.

1559 Other Receipts for Special Functions – special functions for the district.

1590 Food Services – Other Receipts – receipts for miscellaneous revenues such as vending commissions, etc.

3213 – Restricted Grants-In-Aid School Received Directly from State Government School Lunch – State Match funds which are based on the numbers of reimbursable breakfasts and lunches claimed from the previous year.

4220 - Restricted Grants-In-Aid School Received from federal Government Through the State – Federal reimbursement for claimed breakfasts and lunches.

In the reviewed Findet files, the revenues accounts used were:

1512 Sales of Type A Lunches to Students – Sale of a reimbursable lunch to a student

1890 – Other Miscellaneous Receipts – Rebates were posted here.

3213 – Restricted Grants-In-Aid School Received Directly from State Government School Lunch – State Match funds which are based on the numbers of reimbursable breakfasts and lunches claimed from the previous year.

4220 - Restricted Grants-In-Aid School Received from federal Government Through the State – Federal reimbursement for claimed breakfasts and lunches.

Recommendation – Each of the standard revenue accounts should be used in the districts accounting so that there is clarity from what sources the revenues are derived from. The revenue sources provide valuable information concerning the operation of the food service. Analyzing where revenues are increasing or decreasing is essential to understanding the impact of programs and program changes have on the food service fund. These changes also provide areas that would warrant investigation if significant decreases occur.

Increasing student meal prices, introduction of new menu items would affect sales of student a la carte items, sales of adult a la carte are examples of areas that can be significantly impacted, either positively or negatively, through the changes that would occur in the operation. Tracking the impact through the various revenue accounts would give evidence of success or failure of the planned changes. Additionally, there were a number student refunds that were posted as an expense, thus inflating both revenues and expenses. Refunds of money put on account should be posted as a reduction of sales revenue to reflect accurate actual sales. Manufacture rebates should be posted as a reduction of food cost expense as opposed to an increase in revenue. Posting as a revenue skews the food cost percentages. For example; If revenue is \$200.00 and Food Cost is \$100.00, then you would be operating at 50% Food Cost. If you received a \$20.00 rebate and posted it to revenues, it would reduce your operating food cost to 45.45% ($\$100.00/\$220.00 = 45.45\%$). In actuality, you received a discount on your food cost of \$20.00, thereby you only spent \$80.00 for food and you still had \$200.00 in real sales. The Food Cost expense percentage is 40% ($\$80.00/\$200.00 = 40\%$). This gives a clear and comparable picture of the real cost of food purchased for the school food service operation.

D) Site Visit/Observation Analysis

I. Area Reviewed – Service Observation

Observation of the Food Service in operation was completed for the department.

Current Conditions – The students are served meals in which they selected the components of the meal from the service line. At Mt. Orab Elementary School there are 7 lunch periods, spanning 165 minutes of service, with 2 separate serving lines totaling of 330 minutes of serving time; serving an average of 412 lunches per day. At Hamersville there are 9 lunch periods, spanning 100 minutes of service, with two separate serving lines totaling 200 minutes of service time; serving an average of 363 lunches per day. At Mt. Orab Middle School there are 4 lunch periods spanning 135 minutes of service, with 2 separate serving lines totaling 270 minutes of service time; serving an average of 402 lunches per day. At Western Brown High School there are 4 lunch periods spanning 116 minutes of service, with 3 separate serving lines totaling 348 minutes of service time; serving an average of 537 lunches per day.

Inefficiency Noted – The actual service time for each lunch period was 3-8 minutes in duration, leaving a period of food service employee downtime of between 22-27 minutes. The district is paying the staff for the gap time that is not producing any revenue, only expense.

Recommendation – Closing the gaps in service to have a more continuous line will decrease the total time and expense in serving the children. Improving the efficiency of service to the children will decrease the amount of scheduled time needed to provide the breakfast and lunch services. Most Point-of-Sale Systems

(Cash Register) are designed to be able to process 6-8 transactions per minutes. The amount of cash handling that takes place impacts the efficiency. If the target was 4 transactions per minute, the district as a whole could process all 1714 transactions in a total of 428.5 minutes. Currently, the district has scheduled 1,032 minutes of service time to complete 1714 average daily transactions, which averages 1.66 transactions per service minute. Review the cash register transaction reports to identify the gaps in service between the grade lunch periods. The last student in the grade that is processed through the cash register to the first student in the following grade would be the gap that is non-productive for the food service department. The grade lunch periods need to change based on the decrease in the student enrollment that is occurring. The enrollment numbers listed on the ODE Claims forms show a decrease in enrollment from 2981 to 2511. Scheduling the same lunch periods for ever decreasing student enrollment is inefficient and creating larger and larger non-productive gaps in service. Ideally, the flow of students through the cafeteria should be based on the capacity of the seating and the transaction capability of the cash register system. For example, at Mt. Orab Elementary the average daily lunches served, including cash sales is 412. There are two service lines and seven lunch periods. Each service line would process 206 students per day divided by 7 grade lunch periods would equal 29 students per lunch grade per service line. If the target is 4 transactions per minute, the grade can be completed in 7.25 minutes. The schedule for the grade group can be realigned to each grade every 10 minutes, which would reduce the gaps. Through the elimination of the non-productive gaps, the final lunch period would start at 12:00 instead of 12:45. This would save at least ½ hour per staff member that can be eliminated from the daily work schedule. The average wage at Mt. Orab Elementary is \$18.21 X 2.5 hours per day x 189 days per year would reduce the labor expense by \$8,604.22. The high school added an additional lunch period approximately 5 years ago. Adding the additional lunch period increased the cost of providing the service to the students by ½ hour per day x 6 employees x 189 days x \$18.44 equals \$10,455.48 in additional cost. Eliminating the 4th lunch period would save the entire expense amount. Using the same analysis and reducing the daily schedules at both Hamersville and Mt. Orab Middle School and reducing the staff schedules by ½ hour per day would reduce the labor wage cost by \$8694.00 at Hamersville and \$8,755.42 at Mt. Orab Middle School. At Mt Orab Middle, can the lunch periods be combined to reduce the amount of service time needed to serve all students? At Hamersville, can lunch start earlier and finish earlier, reducing the amount of time during the day that is needed to be covered by staff? The total of the labor wage reductions would be \$36,509.12 annually. Using the data from the cash registers transactions, building seating capacity and cash register transaction capability, these reductions can be accomplished.

Current Conditions – The students are served meals in which they selected the components of the meal from the service line.

Inefficiency Noted – At Mt. Orab Middle School the trays were pre-dished and the lines separated by the item served. The alternate entrée offering had a maximum per grade choice of 17. At the High School, the entire meal for the first serving line was in the warming oven an hour prior to the first student lunch period.

Recommendation – Assess the necessity of the second serving line at the Middle School. This can be determined by reviewing the cash register transactions for each of the service lines to determine if that line is necessary. Eliminate the pre-dishing of entrée's that cause deterioration in the quality of the food being served to the students. There was ample time to serve the meals to the students allowing them ample time to consume their meal. At the high school, the meal should be prepared just prior to the arrival of the students to optimize the quality of the foods prepared. The staff did batch cook the additional items that were needed to replenish the line based on the student's choices during the meal service.

Current Conditions – The students are served meals in which they selected the components of the meal from the service line. The food displayed on the lines are not in pans that are in the steam table wells and other cold products are displayed on sheet pans. There were numerous instances of pre-dishing the meals on trays that allow the food to cool and deteriorate.

Inefficiency Noted – The food service has a very institutional look and is not appealing to the customer.

Recommendation – Develop by school a more non institutional style of service to the students, eliminating the pre-dishing of meals for the students. Food should be cooked and then served from pans in the steamtable individually for the students. Look at the arrangement and set up from a customer's point of view. Does the line look neat, clean and crisp? School food service does not have to look like school food service. In Primary school use the 5-compartment tray and have all hot components served on the tray. Cold components can be arranged and displayed "grab and go" style. In Middle School utilize a 3-compartment plate, which all the hot foods can be served on and again the cold components can be arranged and displayed "grab and go" style. In high school utilize a paper 5# boat that can be filled with the hot items or the students can fill with hot and cold items. The additional cold components can be arranged and displayed "grab and go" style. By utilizing this method of service, the image of the food service operation will improve.

2. Area Reviewed – Equipment

Observation of the Food Service equipment used in the operation of serving the students was completed for the department.

Current Conditions – The equipment used in the operation was very clean, well-cared for, in good working order and well maintained. There is adequate space for staff working and for storage of the products that are used in the operation to feed students. It is evident that the staff takes pride in the condition of the kitchen.

Inefficiency Noted – None

Recommendation – No recommendation.

3. Area Reviewed – Staff

Observation of the Food Service staff that serve the students was completed for the department.

Current Conditions – The staff was very engaging with the students, pleasant and had a positive outlook. There is evidence that the staff takes pride in the condition of their kitchens.

Inefficiency Noted – None

Recommendation – No recommendation.

Conclusion

All of the recommendations will decrease the expenses or increase revenues in the Food Service Fund and reduce or eliminate the deficit spending, thus requiring no subsidy by the General Fund. The recommended courses of action would be to institute the identified cost reductions/revenue enhancements to produce a surplus in the Food & Nutrition Department. These recommendations are a list of proposed actions that the food service and district can take to reduce or eliminate deficit spending. The solutions that increase student lunch participation would also justify some of the scheduled hours that currently being justified on a work load basis but not a revenue basis. The district is addressing the issues now, which is prudent, and has the 2021-2022 school year to make changes in the operation while being reimbursed through the Seamless Summer Option (SSO) waiver. Planning and executing all of the necessary changes in the service during this time will pay dividends once the traditional reimbursement system returns (Pre-COVID). Many of the solutions will take an investment of time in order to put the system in place that will reduce cost or improve participation.

The identified cost reductions/service increases are as follows:

Identified Area	Net Amount	% of Subsidy				
Entrée Tracking	\$ 7,578.35	17%				
Additional Commodities	\$ 827.57	2%				
Elementary Free & Reduced	\$ 54,026.40	123%				
Additional Commodities	\$ 9,320.52	21%				
Breakfast Paid Price	\$ 24,904.75	57%				
Increase Commodity Utilization	\$ 9,250.73	21%				
EPC-MEC Co-Op Advantage	\$ 35,863.68	82%				
EPC Prime Vendor Agreement	\$ 6,494.43	15%				
EPC Quik Pay	\$ 1,623.61	4%				
Non-Productive Service Gap	\$ 36,509.12	83%				
Total Potential Net Savings	\$186,399.16	425%				
FY20 Subsidy	\$ 43,844.39					

Proposed Action Plan

0-3 Months – Immediate

- 1.) Institute entrée day meal tracking for participation to prepare for improvement of the cycle menu. Review the past years production sheets to identify entrée days that have the highest and lowest participation with the students for both breakfast and lunch in each school. Make menu cycle changes for next year's cycle menu based on the identified student preferences. Set up tracking for next year's menu cycle to build a sales history. Cost and determine the commodity utilization/discount for each product. Assess the production labor time for each of those selected products. Those entrée items that align with those products that consistently have the highest participation and lowest cost, should be selected to be included in the cycle menu for each of the school segments.
- 2.) Monitor the usage of the American grown fresh fruit and vegetables that would qualify for purchase through the DOD Fresh Fruit and Vegetable Program. Build the budget number needed to allocate to the DOD Fresh Fruit and Vegetable Program to cover all products purchased utilizing allocated commodity entitlement.
- 3.) Get Board approval for planned breakfast meal price increases, either the \$.25 or the \$.50 paid meal breakfast increase, or for the return to the traditional form of breakfast service reimbursement.
- 4.) Survey/Conduct Focus groups with Free & Reduced-Price students not participating in the lunch program for what items they like, don't like and anything new they would like to see on the menu. Tabulate results for each of the student grade segments. Contact Brokers to request samples and cost/commodity information. If an item fits in the parameters of cost/commodity and labor required, do a taste test or invite the broker in to do a taste test for the students to assess product quality and acceptability. Consider for inclusion on new menu.
- 5.) Review cash register transactions for a 20 consecutive day period to identify service time gaps for each school. Compare gaps to current lunch schedules and propose new schedules based on the data to eliminate gaps and improve efficiency. Work with administration/school principals to troubleshoot potential roadblocks/class schedule issues that the new lunch schedules may pose.
- 6.) Train staff on USDA Production Record Compliance requirements and for use in entrée day participation tracking to identify high and low participation days.

3-6 Months – Short Term

- 1.) Implement the revised cycle menus. Track each day's participation to evaluate if the planned menu is attaining the desired outcome. Troubleshoot days not meeting expected outcome, identifying problems encountered by staff in the effective and efficient production of each item that negatively effects quality. Identify potential replacement items that fall within the cost parameters in case items do not consistently meet participation criteria.

- 2.) Train the staff on all new menu items, how they are to be prepared and displayed for service. Cooking charts with time and temperatures should be developed and distributed to each kitchen. Service diagrams need created to standardize the set-up of each service line to ensure consistency and efficiency. These diagrams show how/where along the service line each item should be placed.
- 3.) Identify Free and Reduced-Price students who continue to not participate in the lunch programs, set up focus groups to investigate the reason why. Take those ideas, impediments and concerns and devise solutions. Work with staff, principals and administration to effectively implement solutions to gain greater participation.
- 4.) Monitor production techniques to ensure products are being produced according to the developed time and temperatures guidelines. Ensure items are set up and served according to standardized diagrams.
- 5.) Track successful participation increase. Look for trends in successes.
- 6.) Monitor the schools lunch schedules for desired efficiency, propose changes to the lunch periods if inefficiencies are identified. Streamline processes and eliminate non-value-added products and tasks.
- 7.) Contact EPC-MEC to get set up in their system to access the product catalogues. Cross reference current menu items with GFS product catalogue. Sign up for the HPS Commodity Co-Op. Contact Gordon Food service for delivery dates to prepare for delivery service for the following year.
- 8.) Investigate and confirm conditions for Quick Pay Discount. Contact GFS representative to confirm conditions and make operational changes to access net reductions.

6-9 Months – Intermediate

- 1.) Revise menu based on continued daily sales tracking to be implemented in the following school year, replacing those items that are at the bottom for participation. Assess replacement items for Menu Cost–Commodity Utilization. Research additional potential menu items that fall within the food cost and labor guidelines.
 - 2.) Track annual commodity usage. If unused, compare plan to actual to look for opportunities to increase utilization.
 - 3.) Summarize the annual Free, Reduced- Priced and Paid meal participation to look for positive trends in participation by each group. If trending in a positive direction, continue to assess operation for opportunities to improve offering and services. If trending in a negative direction, revisit focus group information to assess what has been implemented relative to the concerns and what still needs to be addressed. Set up another focus group with students to see what they perceive has been successful and what still needs work.
 - 4.) Continue to monitor production techniques to ensure products are being produced according to the developed time and temperatures. Set up and served according to standardized diagrams.
 - 5.) Review a la carte item costs and plan any increases for the next school year.
-

9-12+ Months – Long Term

- 1.) Continue to track and assess daily participation. Look for opportunities to increase participation.
- 2.) Plan cyclical menu item replacements that meet the cost and labor criteria. Keep the menu fresh by replacing the menu days that have the lowest participation each year for the students. Involve them in taste tests for new products to potentially be on the menu. Utilize brokers for product demonstration and new menu ideas.
- 3.) Assess replacement items for Menu Cost–Commodity Utilization. Revise menu as necessary to keep within the cost parameters.
- 4.) Monitor production techniques to ensure products are being produced according to the developed time and temperatures. Set up and served according to standardized diagrams.
- 5.) Prepare any price increases, if necessary, for Board approval.

By instituting some or all of the recommendations that have been presented, WBLSD has the opportunity to save significant annual expenses and increase departmental revenues. Monitoring and updating the cyclical menu and preplanning to utilizing the annual commodities and reallocated balance will pay significant dividends year over year. Improving productivity by eliminating non-productive gaps in service will reduce direct labor cost and improve efficiency. Joining the EPC-MEC Commodity Co-Op and utilizing 100% of allocated commodities will reduce the acquisition costs for WBLSD. Addressing the Universal Breakfast revenue issue will help to increase revenues that will cover the costs of the program and reduce the subsidy of the food service. Taking advantage of the Quick Pay Discount and allocating the maximum amount to the DOD Fresh Fruit and Vegetable Program will immediately decrease the expenses. All of these actions combined will eliminate the deficit spending the food service experienced in the 2018-2019 school year. The Food Service should be able to maintain a positive fund balance.

WBLSD has the opportunity to increase the participation in the services that it provides. Finding the root cause of the lower-than-average participation in lunch program for the Free & reduced-Price students is essential to making the changes necessary to attack the issues that students that have benefits but are not choosing to use them. These gains will take longer term to achieve as focus groups/surveys with students are necessary to uncovering the impediments to their participation. Other school districts are achieving much higher participation with the Free and Reduced-Price Meal students.

All of the Food Service analysis, recommendations and costing that were agreed to below have been completed and reported out in this report.

1. Menu/Cycle Costs
2. Purchasing Practices/Commodity Usage
3. Work Productivity Measurement
4. Site Visit/Analysis

We have enjoyed going through this process with you and hope that you have found value in the analysis and recommendations for improvement of the Food Service Department.

Respectfully Submitted

K-12 Business Consulting, Inc.

Appendix A

Entrée Days Popularity

By tracking the popularity of each day's entrées, replacing the least popular with cost effective entrees that appeal to more students you will increase participation and revenues in the Food Service Department. This should be an ongoing management practice. The Mt. Orab Elementary, Hamersville and Mt. Orab Middle School Entrée Popularity are included in the Appendix below. Similar methodology should be used to calculate the High School.

The highlighted yellow served totals identify the days that fall below the average. Those are the days that need to be focused on to modified the offerings to increase participation. The entree day highlighted in green was a day noted that a significant field trip took place, therefore it was excluded in the calculation. After the participation has been documented for numerous times through the cycle, the popular and unpopular items will be easily identified. This is another important reason that accurate production record documentation needs to be established.

Elementary School Lunch											
Mt. Orab Elementary School Lunch Tracking											
Entrée Day 1	Served	Served	Served	Served	Average	Entrée Day 6	Served	Served	Served	Served	Average
Chicken Patty	253				63.25	Chicken Patty	247				61.75
Pepperoni Pizza	131					Cheese Pizza	100				
Total	384	0			96.00	Total	347				86.75
Entrée Day 2						Entrée Day 7					
Spaghetti/Meat	249	250			124.75	Soft Taco	226				56.50
Pepperoni Pizza	131	147				Cheese Pizza	145				
Total	380	397			194.25	Total	371				92.75
Entrée Day 3						Entrée Day 8					
Cheesy Breadsticks	207	233			110.00	Breakfast	243				60.75
Pepperoni Pizza	165	195				Cheese Pizza	136				
Total	372	428			200.00	Total	379				94.75
Entrée Day 4						Entrée Day 9					
Man. Orange Chix	190	231			105.25	Popcorn Chicken	338				84.50
Pepperoni Pizza	164	189				Cheese Pizza	93				
Total	354	420			193.50	Total	431				107.75
Entrée Day 5						Entrée Day 10					
Cheeseburger	296				74.00	Big Daddy's Cheese	429				107.25
Ch/Pep Pizza	100					No Alt.					
Total	396				99.00	Total	429				107.25
Weekly Total	1886				471.50		1957				489.25
Entrée 11	Served	Served	Served	Served	Average	Entrée 16	Served	Served	Served	Served	Average
Gr. Cheese & Soup	216				54.00	Chicken Strips	213				53.25
Chicken Nuggets	162					Mini Corn Dogs	161				
Total	378				94.50	Total	374				93.50
Entrée 12						Entrée 17					
Walking Taco	265				66.25	3 Way Chili	261				65.25
Chicken Nuggets	140					Mini Corn Dogs	137				
Total	405				101.25	Total	398				99.50
Entrée 13						Entrée 18					
Cheesy Breadsticks	191				47.75	Pizza Sticks	210				52.50
Chicken Nuggets	224					Mini Corn Dogs	169				
Total	415				103.75	Total	379				94.75
Entrée 14						Entrée 19					
Hot Dog	246				61.50	Popcorn Chicken	306				76.50
Chicken Nuggets	174					Mini Corn Dogs	109				
Total	420				105.00	Total	415				103.75
Entrée 15						Entrée 20					
Cheeseburger					0.00	Big Daddy's Pepp	376				94.00
Chicken Nuggets						Mini Corn Dogs	69				
Total	0				0.00	Total	445				111.25
	1618				404.50		2011				502.75
Grand Total	7472			Week Ave	1868.00						
Daily Average	393.2632			Day Ave.	98.32						
Below Norm	Meals	Cycle Days	Lost Meals	Revenue	Lost Rev						
Day 6	46										
Day 7	22										
Day 11	15										
Day 16	19										
Total	102										
Average	25.5	34	867	\$ 3.39	\$ 2,939.13						

Elementary School Lunch											
Hamersville Elementary School Lunch Tracking											
Entrée Day 1	Served	Served	Served	Served	Average	Entrée Day 6	Served	Served	Served	Served	Average
Chicken Patty	210				52.50	Chicken Patty	218				54.50
Pepperoni Pizza	115					Cheese Pizza	120				
Total	325	0			81.25	Total	338				84.50
Entrée Day 2						Entrée Day 7					
Spaghetti/Meat	196	223			104.75	Soft Taco	219				54.75
Pepperoni Pizza	133	128				Cheese Pizza	85				
Total	329	351			170.00	Total	304				76.00
Entrée Day 3						Entrée Day 8					
Cheesy Breadsticks	231	259			122.50	Breakfast	244				61.00
Pepperoni Pizza	122	113				Cheese Pizza	103				
Total	353	372			181.25	Total	347				86.75
Entrée Day 4						Entrée Day 9					
Man. Orange Chix	234	229			115.75	Popcorn Chicken	316				79.00
Pepperoni Pizza	114	147				Cheese Pizza	64				
Total	348	376			181.00	Total	380				95.00
Entrée Day 5						Entrée Day 10					
Cheeseburger	268				67.00	Big Daddy's Cheese	360				90.00
Ch/Pep Pizza	101					No Alt.					
Total	369				92.25	Total	360				90.00
Weekly Total	1724				431.00		1729				432.25
Entrée 11	Served	Served	Served	Served	Average	Entrée 16	Served	Served	Served	Served	Average
Gr. Cheese & Soup	209				52.25	Chicken Strips	209				52.25
Chicken Nuggets	141					Mini Corn Dogs	115				
Total	350				87.50	Total	324				81.00
Entrée 12						Entrée 17					
Walking Taco	249				62.25	3 Way Chili	216				54.00
Chicken Nuggets	110					Mini Corn Dogs	133				
Total	359				89.75	Total	349				87.25
Entrée 13						Entrée 18					
Cheesy Breadsticks	221				55.25	Pizza Sticks	225				56.25
Chicken Nuggets	141					Mini Corn Dogs	120				
Total	362				90.50	Total	345				86.25
Entrée 14						Entrée 19					
Hot Dog	173				43.25	Popcorn Chicken	330				82.50
Chicken Nuggets	165					Mini Corn Dogs	71				
Total	338				84.50	Total	401				100.25
Entrée 15						Entrée 20					
Cheeseburger					0.00	Big Daddy's Pepp	315				78.75
Chicken Nuggets						Mini Corn Dogs	79				
Total	0				0.00	Total	394				98.50
	1409				352.25		1813				453.25
Grand Total	6675			Week Ave	1668.75						
Daily Average	351.3158			Day Ave.	87.83						
Below Norm	Meals	Cycle Days	Lost Meals	Revenue	Lost Rev						
Day 1	26										
Day 2	22										
Day 14	13										
Day 16	27										
Total	88										
Average	22	34	748	\$ 3.39	\$ 2,535.72						

Mt. Orab Middle School Lunch											
Hemmersville Elementary School Lunch Tracking											
Entrée Day 1	Served	Served	Served	Served	Average	Entrée Day 6	Served	Served	Served	Served	Average
Chicken Patty	254				63.50	Chicken Patty	239				59.75
Pepperoni Pizza	120					Cheese Pizza	117				
Total	374	0			93.50	Total	356				89.00
Entrée Day 2						Entrée Day 7					
Spaghetti/Meat	176	205			95.25	Soft Taco	244				61.00
Pepperoni Pizza	161	157				Cheese Pizza	122				
Total	337	362			174.75	Total	366				91.50
Entrée Day 3						Entrée Day 8					
Cheesy Breadsticks	219	227			111.50	Breakfast	228				57.00
Pepperoni Pizza	124	147				Cheese Pizza	129				
Total	343	374			179.25	Total	357				89.25
Entrée Day 4						Entrée Day 9					
Man. Orange Chix	229	279			127.00	Popcorn Chicken	297				74.25
Pepperoni Pizza	130	134				Cheese Pizza	93				
Total	359	413			193.00	Total	390				97.50
Entrée Day 5						Entrée Day 10					
Cheeseburger	269				67.25	Big Daddy's Cheese	393				98.25
Ch/Pep Pizza	105					No Alt.					
Total	374				93.50	Total	393				98.25
Weekly Total	1787				446.75		1862				465.50
Entrée 11	Served	Served	Served	Served	Average	Entrée 16	Served	Served	Served	Served	Average
Gr. Cheese & Soup	201				50.25	Chicken Strips	117				29.25
Chicken Nuggets	152					Mini Corn Dogs	240				
Total	353				88.25	Total	357				89.25
Entrée 12						Entrée 17					
Walking Taco	239				59.75	3 Way Chili	233				58.25
Chicken Nuggets	119					Mini Corn Dogs	123				
Total	358				89.50	Total	356				89.00
Entrée 13						Entrée 18					
Cheesy Breadsticks	203				50.75	Pizza Sticks	237				59.25
Chicken Nuggets	156					Mini Corn Dogs	147				
Total	359				89.75	Total	384				96.00
Entrée 14						Entrée 19					
Hot Dog	165				41.25	Popcorn Chicken	307				76.75
Chicken Nuggets	189					Mini Corn Dogs	88				
Total	354				88.50	Total	395				98.75
Entrée 15						Entrée 20					
Cheeseburger					0.00	Big Daddy's Pepp	312				78.00
Chicken Nuggets						Mini Corn Dogs	72				
Total	0				0.00	Total	384				96.00
	1424				356.00		1876				469.00
Grand Total	6949			Week Ave	1737.25						
Daily Average	365.7368			Day Ave.	91.43						
Below Norm	Meals	Cycle Days	Lost Meals	Revenue	Lost Rev						
Day 2	28										
Day3	22										
Day 11	12										
Day14	11										
Total	73										
Average	18.25	34	620.5	\$ 3.39	\$ 2,103.50						

Appendix B

SWEPC Commodity Cooperative Information



Commodity Cooperative

Your Source for Effective USDA Foods Management

SWEPC Member Benefits

Since 1994, the SWEPC Commodity Cooperative has been helping school districts manage the purchasing process of USDA Foods and commercial products by making the entire process simpler and more cost-effective. In conjunction with SWEPC staff and HPS staff, the co-op is operated through a voluntary advisory committee of school nutrition directors from across the state of Ohio.

SWEPC began as a co-op of 14 school districts and now serves nearly 500 districts throughout Ohio. The size of our member-run organization and our powerful business management tools enable SWEPC members to:

- Maximize entitlement dollars
- Realize significant volume discounts and rebates
- Meet all USDA and state bid regulations
- Offer convenient school delivery at the lowest cost
- Ensure a seamless flow of USDA Foods and commercial products
- Easily plan menus, order products, and monitor inventories
- Provide networking opportunities and share best practices

As a SWEPC member, you have a wide variety of resources and customizable tools available to help you make the most of your USDA Foods and commercial products. SWEPC membership brings confidence: knowing your schools get the right products, realize the best pricing, and have access to the most effective systems for managing their foodservice products.

About the SWEPC Commodity Cooperative

Diverse Membership

The SWEPC membership is open to any participant in the National School Lunch program including but not limited to public, private, charter schools, daycares, juvenile homes. Therefore, any entity with IRN number (recipient agency) can be a member of the SWEPC Commodity Cooperative. In addition, as a SWEPC member, you have the option to do your own bid, participate as a member of a GPO or join a purchasing cooperative.

Simple Sign-up and State Notification

SWEPC sign-up is a simple online procedure. Each year, members are required by the State of Ohio to inform the State Department that SWEPC is the district's preferred handler of USDA Foods. SWEPC facilitates this step with an online process through the SWEPC Commodity website.

One-stop Efficiencies

As a SWEPC member, you have choices. You can choose to participate in one or both of the following services:

1) USDA Foods Administration – USDA Foods Purchases

The SWEPC Commodity Cooperative Advisory Group, with the administrative functions performed by HPS, facilitate the purchasing and tracking of your USDA Foods Dollars.

A) USDA Foods Bids

Publish bid documents on the SWEPC website for all manufacturers wanting to participate. E-mail notifications are sent by SWEPC to all manufacturers. The co-op approved bid items are compiled into the Annual SWEPC Product List and published on the SWEPC website. Secondary offerings give districts additional opportunities to spend their entitlement.

B) State-of-the-Art Website

Track Entitlement: Entitlement information is available for current year and past years.

Track USDA Foods/Reports: The District Order Report itemizes the USDA Foods on order with USDA. The

Quarterly/PAL Report: This report calculates entitlement spent in each quarter and can be used in your audits at the end of each school year.

C) Volume Discounts/Rebate Program

Coordination and verification of the quantities purchased by co-op members for each manufacturer participating in the Volume Discount/Rebate Program. SWEPC members receive 100% of the volume rebates via credit memo from our distributor each year. This program provides significant rebates to the SWEPC membership on high volume products.

AND/OR

2) Third Party Purchasing Services – Commercial Purchases

As a school district participating in the federally funded National School Lunch Program, you must perform some type of procurement. Therefore, the SWEPC Commodity Cooperative sends out an RFP for purchasing services on behalf of their membership. Currently, HPS is the awarded third party purchasing agent for the SWEPC Commodity Cooperative.

Financial Management

Finances are always a challenging part of managing a school foodservice operation. SWEPC can help you control costs, manage USDA Foods, and ensure federal and state accountability.

SWEPC membership helps you:

- Maximize your entitlement dollars
- Realize significant volume discounts and rebates
- Meet all USDA and state regulations
- Offer convenient school delivery at multiple sites at least one time per week, at the lowest cost

SWEPC Membership

Members Make-up	Any participant in the National School Lunch program including public, private, charter schools, daycares, juvenile homes - any entity with an RA number (recipient agency); \$100 one-time fee
Service Area of the Consortium	Entire State with Gordon Food Service (GFS)
Offerings	Net-off Invoice (NOI) Products
	Modified Fee for Service USDA Foods Products
	DoD Produce (Department of Defense)
	Bonus Offerings
	USDA Foods & Commercial on same truck

Distribution

Contracted Distributor	Gordon Food Service (GFS)
Delivery Fee - Donated USDA Foods	\$2.95 per case
Delivery Fee - Processed USDA Foods	\$2.65 per case (Modified Fee for Service)
	No additional fees for Net-off Invoice, Manufacturer-Direct, or Rebate items
Storage Fees on Donated USDA Foods	none
Weekly Delivery by Distributor	\$250 minimum for delivery (12 case minimum)

SWEPC Services

USDA Foods Processing Bids	By Third Party Administrator (HPS)
Entitlement Levels	Member Fee
0-5K	\$175
5,001-25K	\$350
25,001-50K	\$550
>50K	\$775
Volume Discounts / Rebates	100% of volume discounts passed along to members
	Ranging from \$0.10 to \$2.00 according to manufacturer offering

Our Resources

SWEPC Commodity Cooperative Regional Advisory Representatives

Region 1 (Counties: Allen, Auglaize, Defiance, Fulton, Hardin, Henry, Logan, Mercer, Paulding, Putnam, Union, Van Wert, Williams)

Lori McKean
Wapakoneta City
mckelo@wapak.org
419-739-2910

Mariah Ross
Elida Local
mross@elida.k12.oh.us
419-331-4155

Region 2 (Crawford, Erie, Hancock, Huron, Lucas, Ottawa, Richland, Sandusky, Seneca, Wood, Wyandot)

Tricia Volz
Lexington Local
Volz.tricia@lexington.k12.oh.us
419-844-2192

Vicky Nieset
Clyde Green Springs
vnieset@clyde.k12.oh.us
419-547-9659

Jackie Hess
Bellevue City
Jacqueline.hess@bellevueschools.org
419-484-5190

Region 3 (Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Stark, Summit, Trumbull, Wayne)

Jackie Rohr
Parma City School District
rohrj@parmacityschools.org
440-842-2162

Region 4 (Champaign, Clark, Darke, Fayette, Greene, Madison, Miami, Montgomery, Preble, Shelby)

Stacy Reynolds
Tecumseh Local
stacy.reynolds@tecumsehlocal.org
937-845-4519

Judi Hunter
Northridge Local
jhunter@northridgeschools.org
937-278-5885

Region 5 (Delaware, Fairfield, Franklin, Knox, Licking, Marion, Morrow, Perry, Pickaway)

Wendy Novotni
Reynoldsburg
wnovotni@reyn.org
614-501-1213

Region 6 (Belmont, Carroll, Coshocton, Guernsey, Harrison, Holmes, Jefferson, Morgan, Monroe, Muskingum, Noble, Tuscarawas, Washington)

Cindy Jones
New Philadelphia City Schools
jonesc@npschools.org
330-365-4010

Angela Welch
Dover City Schools
welcha@dovرتونadoes.com
330-364-1906

Region 7 (Counties: Adams, Brown, Butler, Clermont, Clinton, Hamilton, Highland, Warren)

Bonnie Berkemeyer
Southwest Local/Three Rivers
bonnie.berkemeyer@southwestschools.org
513-367-4139

Mary Lynn Bierman
Deerpark/Reading
Bierman.m@deerparkcityschools.org
513-936-7816

Region 8 (Athens, Gallia, Hocking, Jackson, Lawrence, Meigs, Pike, Ross, Scioto, Vinton)

Ronda Sissel
Northwest Elementary School Scioto Co
ronda.sissel@nwmohawks.net
740-981-2827

Semi-Annual Newsletter

Keeping members informed is an ongoing service of SWEPC. Our newsletter covers news of education events, information on how to best use USDA Foods and other foodservice advice.

Distribution - Gordon Food Service

SWEPC has awarded the distribution contract to Gordon Food Service. GFS provides one-stop distribution services for both USDA Foods and commercial products on one truck delivery simplifying logistics for SWEPC members. You have a single resource for ordering, delivery, and accounting. Gordon Food Service has a dedicated sales force that serve the SWEPC membership. They are specialists in school foodservice and have the knowledge and experience to help you manage your USDA Foods products, provide operational consulting and offer professional training for you and your staff.

Services

- Nutrition Resource Center
- Professional School Support
- Training In-Services
- Recall Preparedness
- NearBuy Sustainability Reporting
- Dedicated GFS Inside Sales Reps

Management Tools

- Power of Participation™ Analytics
- Inventory ManagementSupport
- Cycle Menus
- Worksheet Planner
- School Commodity Tracking Sys.
- Business Reviews

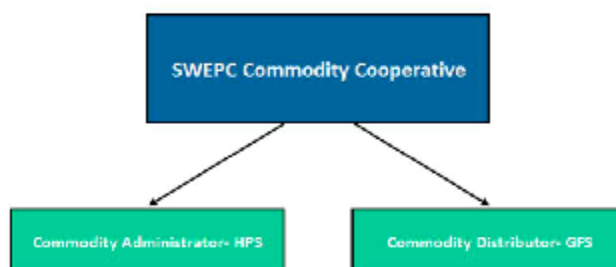
Marketing

- Catalyst™
- Custom Concepts™
- LTO Direct™
- Making the Grade
- Cycle Menus
- Guest Chefs
- Food Zone Publication

Definitions

Volume Discounts/Rebates - Due to SWEPC's size and buying power, members will realize volume discounts and rebates that are unique in the industry. The discounts are based solely on volume and on average; the SWEPC Commodity Cooperative members receive more than \$375,000 in rebates annually.

Extensive Net-Off-Invoice (NOI) Pricing - Across product categories, 80% of SWEPC USDA Foods products are priced using the NOI option. The USDA Foods value within the processed product is taken off the invoice price, so members do not wait for rebate monies. In addition, you can use approved commercial items and still benefit from the USDA Foods discount.



EPC Food Service

GFS Prime Vendor Rebates

School Districts that sign a Prime Vendor Agreement with the EPC & Gordon Food Service are eligible for a Rebate:

- **Prime Vendor Agreement: 90% of purchases must be with GFS. (Includes commodities, grocery, can liners, disposables, paper, small wares & chemicals. It does NOT include fresh bread, fresh produce and fresh milk.) Those districts that abide by their Prime Vendor Agreement will receive a 2% Volume Rebate.**
- **Prime Vendor districts are also eligible for a ½% quick pay incentive on total purchases if you maintain an average day outstanding of 10 days or less.**
- **Prime Vendor Participating Members also get 3% off non-bid items**

Appendix C

PAL Reports

Planned Assistance Level or PAL reports track district allocated and used entitlement. The Adjusted Balance at the bottom of the report is the unused entitlement for the school district for each year. The PAL report tracks Processed, Brown Box and DOD usage monthly and reports the rolling totals used and unused. The Reallocated Balances appear each January as commodities are swept from districts not using their entitlement and redistributed to district that are. Effectively planned and used, these additional entitlements can significantly reduce the subsidy to the school food service.

4/7/2020

PAL REPORT

USDA Food Distribution Recipient Entitlement Balance Report School Year 2019-2020

Print Date: 04/07/2020

Distributor: EPC/MEC IMP

Sponsor Agreement Number:

	Processed	Brown Box	(Proc + BB) Total	DoD	Total	Balance	(Bonus)
July	0.00	0.00	0.00	0.00	0.00	75,945.17	0.00
August	3,582.42	90.09	3,672.51	0.00	3,672.51	72,272.66	0.00
September	6,436.18	1,557.59	7,993.77	0.00	7,993.77	64,278.89	0.00
QTD (1)	10,018.60	1,647.68	11,666.28	0.00	11,666.28		0.00
October	7,676.08	2,387.65	10,063.73	0.00	10,063.73	54,215.16	0.00
November	4,442.44	1,269.56	5,712.00	0.00	5,712.00	48,503.16	0.00
December	3,875.43	1,574.84	5,450.27	0.00	5,450.27	43,052.89	0.00
QTD (2)	15,993.95	5,232.05	21,226.00	0.00	21,226.00		0.00
January	6,084.10	3,600.09	9,684.19	0.00	9,684.19	33,368.70	0.00
February	4,530.93	2,095.57	6,626.50	0.00	6,626.50	26,742.20	44.06
March	3,016.41	1,534.30	4,550.71	0.00	4,550.71	22,191.49	66.09
QTD (3)	13,631.44	7,229.96	20,861.40	0.00	20,861.40		110.15
April	0.00	0.00	0.00	0.00	0.00	22,191.49	0.00
May	0.00	0.00	0.00	0.00	0.00	22,191.49	0.00
June	0.00	0.00	0.00	0.00	0.00	22,191.49	0.00
QTD (4)	0.00	0.00	0.00	0.00	0.00		0.00
Total Distribution	39,643.99	14,109.69	53,753.68	0.00	53,753.68	22,191.49	110.15

Entitlement Dollars: \$75,945.17 (178,174 Meals @ 0.4262 Meal Rate)

	Single Bank	Brown Box	DoD	Total
Entitlement	57,460.48	14,109.69	4,375.00	75,945.17
Distributions	39,643.99	14,109.69	0.00	53,753.68
Balance	17,816.49	0.00	4,375.00	22,191.49
% Usage	68.99%	100.00%	0.00%	70.78%
Carryover/Giveaway	0.00	0.00	0.00	0.00
Reallocated Balances	19,504.75	0.00	0.00	19,504.75
Adjusted Balance	37,321.24	0.00	4,375.00	41,696.24

Appendix D

Work Productivity – Meals Per Labor Hour (M/LH)

All meals served in the district, including cash sales converted into meals compared to scheduled hours worked indicates that the district work volume output is at or above national standards for efficiency for the 2018-2019 school year. Each of the school segments are calculated individually and the district total. Note: The M/LH calculated for the 2019-2020, prior to the shut down for COVID-19, decreased by 7.4%. With decreasing enrollment, the efficiency of the food service department will continue to decrease.

Meals per Labor Hour 18-19											Totals				
Service Days	13	13	22	17	15	15	17	20	20	15	167				
Mt Orab Primary	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Totals	Ave/Day	Conv Mea	Sched LH	M/LH
Enrollment	842	841	846	843	843	838	837	828	822	821	8361	836			
Free Lunch	2968	3306	5553	4356	3931	3860	4396	4946	5185	3925	42426	254.0	254.0		
Reduced Lunch	339	527	933	728	639	627	680	714	700	522	6409	38.4	38.4		
Paid Lunch	1027	1175	2451	1847	1704	1568	1813	2223	2139	1739	17686	105.9	105.9		
Free Breakfast	3532	2853	6312	4560	4228	4211	4501	4981	5781	4259	45218	270.8	180.6		
Reduced Breakfast	580	836	1255	932	838	810	816	883	945	678	8573	51.3	34.2		
Paid Breakfast	3215	3580	6340	4432	4081	4120	4242	4678	5277	3849	43814	262.4	175.0		
Cash Sales												52.9	13.9		
Grand Total/Day													802.0	32.5	24.67784

Hamersville Elem	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar*	Apr	May	Totals	Ave/Day	Conv Mea	Sched LH	M/LH
Enrollment	669	671	670	672	672	676	679	673	676	675	6733	673			
Free Lunch	2423	2677	4742	3719	3337	3312	3714	4260	4419	2971	35574	213.0	213.0		
Reduced Lunch	311	422	666	561	492	467	527	612	636	418	5112	30.6	30.6		
Paid Lunch	1084	1173	2310	1705	1585	1457	1680	1947	1958	1361	16260	97.4	97.4		
Free Breakfast	1950	2208	3733	2857	2579	2537	2700	3361	3639	2506	28070	168.1	112.1		
Reduced Breakfast	318	426	541	386	334	317	339	481	517	361	4020	24.1	16.1		
Paid Breakfast	1364	1555	2854	2183	1946	1901	1895	2426	2530	1609	20263	121.3	80.9		
Cash Sales												82.8	21.7		
													571.8	31	18.44455

Western Brown High	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Totals	Ave/Day	Conv Mea	Sched LH	M/LH
Enrollment	819	811	796	795	793	784	779	773	775	773	7898	790			
Free Lunch	3895	2985	4556	3410	3065	3003	3408	4017	4148	2876	35363	211.8	211.8		
Reduced Lunch	441	545	815	591	486	509	596	688	730	461	5862	35.1	35.1		
Paid Lunch	1358	1210	2333	1710	1601	1595	1830	2143	2276	1214	17270	103.4	103.4		
Free Breakfast	971	1469	2366	1781	1648	1590	1878	2153	2233	1726	17815	106.7	71.2		
Reduced Breakfast	122	216	326	286	258	255	285	346	343	256	2693	16.1	10.8		
Paid Breakfast	480	648	1255	1007	972	919	929	1284	1218	928	9640	57.7	38.5		
Cash Sales												714.0	187.1		
													657.8	36	18.2727

Mt Orab Middle	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Totals	Ave/Day	Conv Mea	Sched LH	M/LH
Enrollment	651	649	641	644	646	647	641	643	634	633	6429	643			
Free Lunch	2795	2813	4424	3511	3059	3023	3415	4014	4131	2820	34005	203.6	203.6		
Reduced Lunch	489	658	897	714	643	627	682	801	792	503	6806	40.8	40.8		
Paid Lunch	1416	1497	3131	2403	2074	2012	2202	2731	2768	1955	22189	132.9	132.9		
Free Breakfast	2187	2366	3601	2848	2515	2506	2695	3108	3537	2514	27877	166.9	111.3		
Reduced Breakfast	518	707	871	651	578	582	599	674	751	537	6468	38.7	25.8		
Paid Breakfast	1707	1878	3686	2648	2346	2447	2580	2904	3343	2363	25902	155.1	103.5		
Cash Sales												96.44	25.3		
													643.1	32	20.09841

District Totals	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Totals	Ave/Day	Conv Mea	Sched LH	M/LH
Enrollment	2981	2972	2953	2954	2954	2945	2936	2917	2907	2902	29421	2942.1			
Free Lunch	12081	11781	19275	14996	13392	13198	14933	17237	17883	12592	147368	882.4	882.4		
Reduced Lunch	1580	2152	3311	2594	2260	2230	2485	2815	2858	1904	24189	144.8	144.8		
Paid Lunch	4885	5055	10225	7665	6964	6632	7525	9044	9141	6269	73405	439.6	439.6		
Free Breakfast	8640	8896	16012	12046	10970	10844	11774	13603	15190	11005	118980	712.5	475.2		
Reduced Breakfast	1538	2185	2993	2255	2008	1964	2039	2384	2556	1832	21754	130.3	86.9		
Paid Breakfast	6766	7661	14135	10270	9345	9387	9646	11292	12368	8749	99619	596.5	397.9		
Cash Sales												946.1	248.0		
													2674.777	131.5	20.34051