

## Nutrition Services

### Report to the School Board



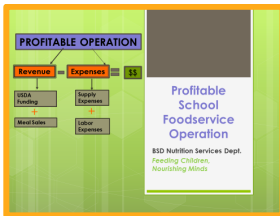
### Supporting Student Achievement

- As is true of many of the support services, Nutrition Services (NS) goals don't always fit neatly into the strategic plan. This illustration though should explain how NS focuses its efforts each year.
- NS Supports Student Achievement by:
  - Preparing students to Learn when we offer:
    - Nourishing meals & Snacks.
      - Students who are well nourished are ready to learn and learn better than undernourished counterparts. <http://www.extension.org/pages/68774/3-ways-nutrition-influences-student-learning-potential-and-school-performance#.VSP6VvnF-Sq>
    - Research has shown that school meals provide more nutrients than meals brought from home. <http://nfsmi.org/documentlibraryfiles/PDF/20140127113403.pdf>



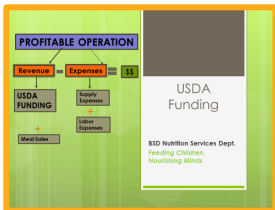
### Providing Good Nutrition

- Being able to Provide/Deliver Good Nutrition to students depends on NS running a Profitable Operation which functions as the foundation for NS to provide students with healthy meals.
  - Note: Ensuring a Profitable Operation also ensures that General Fund dollars are not unnecessarily diverted away from Student Achievement efforts.
  - Nutrition education – USDA no longer provides funding for nutrition education, however, NS tries to incorporate nutrition education into meal programs through partnerships with other organizations whenever possible, e.g. Oregon Dairy Council Fuel Up to Play 60 for breakfast and lunch programs, and Kaiser Permanente for the summer meals program.



## Profitable School Foodservice Operation

- A Profitable School Foodservice Operation is dependent on:
  - Revenue
    - USDA Meal Reimbursements – 61.3%
    - Meal Sales – 27.4%
    - Other Misc. – 11.3%
  - Expenses
    - Supply Costs
      - Food – 86%
      - Non-Food – 14%
    - Labor Costs are comprised of:
      - Cost of labor (employee salaries + benefits = total compensation package) – NS has little impact on this.
      - Amount and type of labor used (number of FTEs and mix of skill sets) – NS staff can impact this.

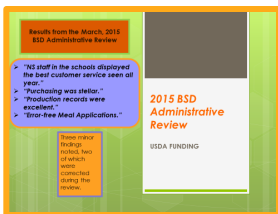


## USDA Funding

- USDA revenue consists of:
  - Reimbursement rates are increased each year, however the average 2% increase does not always cover the increased supply and labor expenses. This is especially true when more USDA requirements don't come with increased funding for implementation.
  - USDA Foods – While the value of USDA Foods (formerly known as “commodities”) totals about \$700,000 - \$800,000/year for BSD NS, vendor and ODE processing fees, as well as delivery issues make this revenue resource increasingly expensive and difficult to use.
  - Higher reimbursements for W. Walker this year due to using the CEP method of determining free and reduced-price eligibility. NS was able to claim 10% more of meals at the higher free reimbursement rate.

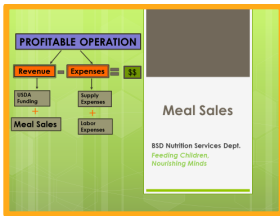
- USDA revenue comes with strings attached. Meal reimbursements are dependent on district “school food authorities”, i.e. NS, meeting all USDA requirements for meals and operations.
  - Meal requirements changed radically in SY 2012-13 with the implementation of new regulations stemming from the Healthy, Hunger-Free Kids Act of 2010. While BSD Nutrition Services was already meeting most of the required changes prior to implementation, some of these changes impacted revenue significantly:
    - to the negative, through loss of meal sales, (students didn’t want lower calorie meals or all whole grain products or be forced to take certain foods); and
    - to the positive, through higher reimbursement rates (a 6 cent/lunch increase was given to those districts complying with the new meal requirements); BSD NS qualified for the additional reimbursement as soon as it was available after an audit by ODE/USDA.
- USDA audits districts to ensure that they are meeting its requirements.
  - The audits (now called “Administrative Reviews”) are performed by the State Agency (e.g. ODE) on behalf of USDA every 3 years. NS just had its review February 23 – March 3, 2015, and did very well, (see next slide/page).

If USDA’s requirements are not met, then fines can be levied in the form of withheld reimbursements, thus, NS pays very close attention to preparing for these reviews.



## 2015 BSD Administrative Review

- ODE/USDA Administrative Review (AR) is:
  - New (replaces former review process); Will be done more frequently (every 3 vs. 5 years)
  - More comprehensive than previous reviews in that the AR looks in greater detail at every level of the operation.
- Results of March, 2015 Review:
  - NS staff lauded for excellent customer service
  - Other areas of the dept. were recognized also; NS purchasing policies and practices, documentation of meeting new meal requirements (Production Records); Processing of Meal Applications for free or reduced price meals.
  - Findings (see attached copy of official findings report)
    - Confidentiality in Verification process
    - Documentation for meal components
    - Smart Snacks compliance
    - Wellness Policy Update



## Meal Sales

Meal Sales are dependent on a variety of factors, e.g.

- Customer Satisfaction
  - Customers = students + parents. The decision of whether to choose a school meal is a combination of the students' desire to eat school meals and the parents desire for their students to eat school meals. As students get older, parents have less influence on their decision to purchase a school meal and more options to purchase foods sold outside of NS.
  - Customer satisfaction as measured by sales data:
    - meals sales data
    - a la carte sales
- Access to meals and the amount of time students have to eat.
- Customers' perception of the meals. Many parent customers might not realize that the meals we serve currently are lower in fat and salt, and higher in nutrients than in the past. (Note: this is not a factor that students to purchase
- Competition from other in-district and out-of-district food sales. These food service providers are required to, but are not meeting USDA requirements for foods sold on campus during the school day.



## Supply Expenses

- Food and non-food expenses increased in SY 2014-15 by about **9%** (YTD Jan 31<sup>s</sup>). Reasons for this increase are:
  - Newly implemented USDA requirement that students have to take a half cup of fruit/vegetable at breakfast, (note: this requirement was implemented for lunch in SY 2012-13).
  - Only one vendor submitting a bid for the contract provided little competition for pricing.
  - Change in main grocery vendor at end of SY 2014 necessitated by cancellation of previous grocery vendor meant new vendor had little time to prepare to fill orders. Just to continue meal service, NS had to locate new suppliers and purchase necessary supplies at local vendors, e.g. Cash & Carry for increased prices.



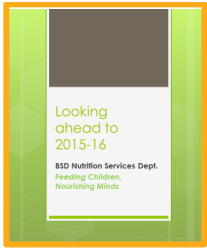
## Labor Expenses

- Labor expenses affected by:
  - Cost of labor (Employee pay rates + Benefits = Total Compensation Cost)
  - Amount of labor used (Number of FTEs and Efficient mix skill sets)
- 2014-15 Labor expenses increased by about 5%. Reasons for increase are:
  - Salaries/Benefits (the cost of labor increased)
  - Amount of labor used increased this year due to:
    - The change to a new primary grocery vendor at end of SY 2014 increased NS labor because the new grocery vendor's capacity to deliver supplies on time, to deliver supplies to all locations, and to track and manage of our USDA foods was limited. Most deliveries from September through October were late, and on a few occasions, some deliveries were made only to a few central sites (e.g. high schools). necessitating that NS staff then complete the delivery from the central sites to individual schools. Extra NS labor was also needed to receive late deliveries, Last minute menu changes due to suppliers outages; (Tyson Chicken warehouse fire); (unexpected demand for product – (frozen ravioli)
    - Increased need to train staff on new USDA requirements.
  - Note: The CEP method of determining free or reduced-price meal eligibility resulted in a slight reduction in substitute labor for processing meal applications.



## 2014-15 Mid Year Profit & Loss

- The attached Excel spreadsheets have:
  - NS's Profit and Loss statement YTD January 2014-15
  - Analysis of Profit & Loss data
- Due to higher supply and labor expenses, NS may end 2014-15 with a loss.



## Looking Ahead to 2015-16

- NS has a healthy fund balance, but an on-going loss will not be not sustainable. To address this, NS is continuing to analyze revenue and expense data to pinpoint areas that we can adjust to realize savings or increase revenue. The following factors will aid in increased revenue and improved tracking of revenue and expense data.
  - The Oregon Legislature is currently considering a bill that would fund the cost of reduced-price lunches for students who are eligible for these.
  - An increase in meal sales is expected with the advent of the full day kindergarten.
  - NS is in the initial phase of evaluating new software that would better track sales data and inventory, as well as reduce labor costs. NS's current software has not kept up with new USDA requirements.





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## Document of Administrative Review Findings

Sponsor: Beaverton SD

Agreement Number: 3402002

Site: Aloha High School

Site: Aloha Huber Park School

Site: Cedar Park Middle School

Site: Highland Park Middle School

Site: Hiteon Elementary

Site: William Walker Elementary

**ODE Specialist Instructions:** Complete Administrative Review Finding sections and Corrective Action Required sections and determine Corrective Action due date. Corrective Action due date should not exceed 30 calendar days from the date of Exit Conference. Secure sponsor official signature in Exit Conference section, indicating receipt of form. Leave a copy of completed Document of Administrative Findings form with ODE Specialist signature in Exit Conference section. If needed, leave a copy of the SFA-1 and SFA-2 forms.

**Sponsor Instructions:** Complete all Corrective Action taken by Sponsor sections and include any supporting documentation requested by your specialist as noted in the Corrective Action Required sections (e.g. corrected recipes, revised policies). An authorized sponsor official must sign and date in the Corrective Action Completed section. Return this Document of Administrative Findings form and supporting documentation via email to [ode.schoolnutrition@state.or.us](mailto:ode.schoolnutrition@state.or.us) by the due date. Do not send in information as you complete it. Rather, submit all documentation (this form and accompanying forms) together. If you need to send confidential information, please use secure file transfer.

### Commendation(s):

To Susan Barker and the district office nutrition services staff for your hospitality and excellence in participating in the administrative review.

To Angela Golden, Sandy Finney, Julie Huskins and the team that processed NSLP applications and determined benefits for Beaverton students in addition to learning a software system last fall.

To the review school nutrition services staff particularly those at Point of Service, for excellence in student customer service.

### Recommendation(s):

To add the Process Logs to the existing food safety plan.

To add the crediting to the recipes. This will help site staff understand how things credit for reimbursable meals. At Highland Park Middle School POS lead requested a student to return and select one more item when the existing selections already met requirements. Lead was crediting the Nachos with cheese sauce only as one component instead of two. A 3 oz. portion of cheese sauce credits as 1 meat/meat alternate ounce equivalent.

Use the same edit check percentage in both CNPweb and POS software.

Use the new Smarter Lunchrooms assessment tool to help increase participation at:  
<http://smarterlunchrooms.org/resource/lunchroom-self-assessment-score-card>

Refer to the USDA's Whole Grain Resource at <http://www.fns.usda.gov/tn/whole-grain-resource>

**Note:** Recommendations are only comments meant to provide the sponsor with information beneficial to running a successful program.





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## Exit Conference

The following signatures acknowledge that the sponsor has reviewed this report, with notification that Corrective Action must be completed by the date(s) specified. According to 7 CFR 210.24, payments of claims will be withheld if the sponsor fails to complete or promptly provide their documented corrective action.

*Jennifer Barenton*

March 3, 2015

ODE Specialist Signature

Date

*Amber Porterfield*

March 3, 2015

Sponsor Official Signature

Date

## Technical Assistance:

Afterschool Snack one page record sheet.

Use of Direct Verification – Medicaid data during the verification process

Provided Process #1, 2 and 3 log templates.

**Note:** Technical Assistance may result in Administrative Review Findings on subsequent Administrative Reviews.

## Administrative Review Findings and Corrective Action

**Corrective Action Due Date: Friday March 20, 2015 – Revised to April 2, 2015**

Submit the Document of Administrative Findings form via email to [ode.schoolnutrition@state.or.us](mailto:ode.schoolnutrition@state.or.us) by the above due date. Include any supporting documentation (e.g. corrected recipes, revised policies) with the completed and signed Document of Administrative Findings form.

## Administrative Review Finding

1. During the Verification process confidentiality was violated when the district contacted another adult who was included in the Student database and not on the selected verification application.

## Corrective Action Required

1. Verification contact remains to the adult signer on the application. Add to the Beaverton Verification flow chart a note that limits contact to the selected application only. Submit a copy with corrective action.

## Corrective Action taken by Sponsor

Verification flow chart has been revised to include an important note indicating that only household members listed on the application shall be contacted. See attached copy of revised flow chart.





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## Administrative Review Finding

2. Beaverton Nutrition Services did follow the Manufacturer's Formulation Product Statement (MFPS) documentation for crediting. However, some of the crediting documentation reviewed was not the most current.

This resulted in the following products being out of date to meet the new requirements.

### Breakfast products:

- Oatmeal raisin Benefit bar credits for 1 not 2 grains
- Banana and Zucchini Bread MFPS did not include any non-creditable grains
- Belgium Waffles MFPS used 14.75 grams to credit instead of WGR 16 grams

### Lunch products:

- Roadrunner pizza Meat/meat alternate does not credit correctly for the Canadian bacon and pepperoni as 2 oz. equivalents. Pepperoni is not included in the USDA Food Buying Guide.
- Loco Bread does not credit for 2 oz. equivalents. The MFPS is incorrect as sometimes it states the product credits for 2 oz. eq. and on other credits for 1.75 grains.
- Bread used for sandwiches MFPS does not declare the non-creditable grains.

## Corrective Action Required

2. Provide current MFPS for the products listed above with Corrective Action.

## Corrective Action taken by Sponsor

2. Sponsor submitted during the review current MPFS for:  
Breakfast: Oatmeal raisin Benefit bar, Banana Bread, Zucchini Bread and Belgium Waffles  
Lunch: Roadrunner Pizza, Loco Bread and Sandwich Bread

## Administrative Review Finding

3. Beaverton SD's Wellness Policy is dated June 2009.

## Corrective Action Required

3. Update the district's wellness policy to reflect changes.  
Submit a plan to complete this task.

## Corrective Action taken by Sponsor

3. Beaverton SD advertised on their website for applications for participants to revise the Wellness Policy in January 2015. There was a large response by community members.  
Groups that did not apply include health teachers, administrators and students.  
The district will determine how to include these groups  
Recommended Wellness Policy will be given to the school board for approval by the end of 2015.





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## Administrative Review Finding

4. Smart Snacks proposed at Aloha High School Student Store included Izzy brand drinks and Sour Worms neither meet the Smart Snacks requirements.

## Corrective Action Required

4. Discontinue these products at the student store.

Advise ODE Child Nutrition Programs:

- a) how this will be communicated to the student stores in the district.
- b) date of discontinuing these products
- c) if there are replacement products submit the Alliance for a Healthier Generation calculator after Beaverton Nutrition Services has reviewed the documentation
- d) Inform ODE Child Nutrition how the district will monitor products sold in student stores during the school day outside Nutrition Services responsibility.

## Corrective Action taken by Sponsor

- a) On March 11, 2015, Ron Porterfield, Deputy Superintendent of Operations, e-mailed the Secondary School Administrators informing them of the audit results and need to discontinue any sales of these items.
- b) The two items (Izzy brand drinks and Sour Worms) that do not meet the Smart Snacks requirements will no longer be sold at the student store as of April 10, 2015. (Note: The Student Store was given the permission to sell out of its remaining stock of these two items, so this date is an estimate. We don't expect that there will be any remaining stock after this date, but will inform ODE if there is.)
- c) Currently, there are no plans to purchase products as replacements. If those plans change, then the Alliance for a Healthier Generation calculator will be submitted to BSD's Nutrition Services dept. for review.
- d) Student Store Faculty Advisors and/or the School Administrators responsible for student stores at each school will review the necessary nutrition documentation for each potential product for sale and develop a list of products that meet the Smart Snacks standards and thus can be sold. The list and supporting documentation will be sent to the Nutrition Services Dept. which will review the nutrition documentation of the products on the list to double check that all products on the list meet the Smart Snacks standards, and then communicate the results to the Student Store Faculty Advisor and/or the School Administrator.

## Administrative Review Finding

5. Corn nuts sold a la carte at Highland Park Middle School contained 260 mg sodium which exceeds the requirement and documentation that Nutrition Services provided during the review.

## Corrective Action Required

5. Review the product on site with the documentation Nutrition Services has on file. Determine if this was ordered incorrectly. Train site staff at middle and high schools to check the Beaverton a la carte list and compare to the products delivered.

Inform ODE Child Nutrition how this will be monitored for a la carte products being sold by Nutrition Services.

## Corrective Action taken by Sponsor

The product item was not ordered incorrectly by the Nutrition Services (NS) school site staff. The documentation NS had



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on file as provided by the vendor was incorrect and out-of-date. It had the correct name and package size of the product, but showed that the sodium content was only 170 mg per package, while the product that was received contained 240 mg of sodium. To prevent this from occurring in the future the following steps will be taken:

- a) NS will require all vendors to provide a sample of each item that is to be sold a la carte so that the nutrition facts documentation submitted by the vendor can be double checked against the actual package label.
- b) NS staff at the schools are currently not able to order unapproved items from vendors, nor are vendors able to make unapproved substitutions. When NS staff receive delivered products, they match their order list against the packing slip and set aside any discrepancies. Nevertheless, NS Supervisors will check which a la carte items are being sold by NS at each school when they are completing the annual On-Site Reviews.

## CORRECTIVE ACTION COMPLETED

I hereby certify that the corrective action described above has been implemented by the date(s) indicated.

Sponsor Official Signature

Date

## ODE USE ONLY

Corrective Action Approved? ☐ Yes ☐ No

ODE Specialist Signature

Date





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**Appeal Procedure for a School Food Authority  
requesting review of a denial of all or part of the Claim for Reimbursement or  
withholding payment(s) arising from program reporting or administrative review activity  
[Code of Federal Regulations -7 CFR 210.18 (q), 210.25, 3016.43, 3019.62]**

Appellant SFA's should send a written request for an appeal to:

Sarah Drinkwater, Assistant Superintendent  
Oregon Department of Education  
Office of Learning/Student Services  
255 Capitol Street NE  
Salem, OR 97310

1. The written request for a review shall be postmarked within 15 calendar days of the date the appellant School Food Authority (SFA) received the notice of the denial of all or a part of the Claim for Reimbursement or withholding of payment, and Oregon Department of Education (ODE) shall acknowledge the receipt of the request for appeal within 10 calendar days. *Notice* means a letter sent by certified mail, return receipt (or the equivalent private delivery service), by facsimile, or by email;
2. The appellant SFA may refute the action specified in the notice in person and by written documentation to the review official. In order to be considered, written documentation must be filed with the review official not later than 30 calendar days after the appellant SFA received the notice. The appellant SFA may retain legal counsel, or may be represented by another person. A hearing shall be held by the review official in addition to, or in lieu of, a review of written information submitted by the appellant SFA only if the appellant SFA so specifies in the letter of request for review. Failure of the appellant SFA's representative to appear at a scheduled hearing shall constitute the appellant SFA's waiver of the right to a personal appearance before the review official, unless the review official agrees to reschedule the hearing. A representative of ODE shall be allowed to attend the hearing to respond to the appellant SFA's testimony and to answer questions posed by the review official;
3. If the appellant SFA has requested a hearing, the appellant SFA and ODE shall be provided with at least 10 calendar days advance written notice, sent by certified mail, return receipt requested, of the time, date and place of the hearing;
4. Any information on which ODE's action was based shall be available to the appellant SFA for inspection from the date of the receipt of the request for review;
5. The review official shall be an independent and impartial official other than, and not accountable to, any person authorized to make decisions that are subject to appeal under the provisions of this appeal procedure;
6. The review official shall make a determination based on information provided by ODE and the appellant SFA, and on Program regulations contained in 7CFR Part 210;
7. Within 60 calendar days of ODE's receipt of the request for review, by written notice, sent by certified mail, return receipt requested, the review official shall inform ODE and the appellant SFA of the determination of the review official. The final determination shall take effect on the date the appellant SFA receives the written notice of the final decision of the review official;
8. ODE's fiscal action shall remain in effect during the appeal process; and
9. The determination by the review official is the final administrative determination to be afforded to the appellant SFA.



## Nutrition Services Profit & Loss Analysis YTD P&L January 2015

**Warning :** Took Commodity inventory from Sysco - may have accuracy issues- to follow up

as of Jan 31, 2015 : **\*Loss of \$ 97K (versus \$ 151 income last Jan2014)-** for the month of Jan 2015 : better than 2014 for same number of serving day (20K more profit )

**1-Result** same # of serving day for the month of Jan and in total for the year

	all prog	NSLP only
As of 1-31-15	Loss of (97,304)	(136,847)
As of 1-31-14	compare to profit 150,603	60,478
	<b>variator</b> -247,907	<b>-197,325</b>

[mailto:alice\\_chan@beaverton.k12.or.us](mailto:alice_chan@beaverton.k12.or.us)

	Expenses	All Prog \$	All prog YTD jan	All prog YTD dec	NSLP \$	NSLP YTD jan	NSLP YTD dec	
* main Expenses variation	Increase in food & supplies	150,666	5.64%	9.17%	102,517	3.97%	7.22%	> NSLP :for the last 2 months Dec & Jan ==> better than last year (variation :+66K of profit. Recovering the bad months : July t
	Increase in Labor	177,937	5.30%	4.71%	173,145	5.36%	4.78%	> not accounted: pending credit from Sysco (around 10K-Bosco 5k and misc 5K)-need to check pricing
	Increase Misc Cost	2,937	n/a		-6,792	n/a		> labor continues to increase compare to dec (see % increase between YTD Jan and YTD Dec)==> ??
	<b>Expenses variation</b>	<b>331,540</b>	<b>331,540</b>		<b>268,870</b>	<b>268,870</b>		

* main Revenue variation	Revenue	Breakfast meal sales	4,715		4,715		
		Breakfast ODE reimbursement	34,449		25,568		
	Variation	Lunch meal sales	123,644	NA	123,644		
		Lunch ODE reimbursement	42,680		38,509		
		Supper & Snack ODE reimb	30,637		30,637		
		A la Carte	(124,807)	NA	(124,807)		meal instead of a la carte?
		Adult & Employee	(1,690)		-174		* Loss of a la carte offset by increase of lunch meal sales for almost the same \$ (see A ) above
		<b>NS invoices</b>	<b>(25,994)</b>		<b>(26,546)</b>		(Headstart 3 sites compare to 5 last year)
		<b>Revenue variation</b>	<b>83,634</b>	<b>83,634</b>	<b>71,546</b>	<b>71,546</b>	Increase in revenue mainly come from ODE reimb
		<b>Total variation (expenses &amp; revenue)</b>	<b>247,906</b>		<b>197,324</b>		

### 2-Serving day

*same # of serving day in January compare to last year -Also same # of serving days for YTD	YTD
1- Serving day	Jan-15 Serving days aver 18 88
	Jan-14 Serving days aver 18 88
	0 month of Dec 0

### 3- Enrollement

Jan-15 student enrollement average	38,997
Jan-14 student enrollement average	38,562
	<b>435</b> (include Deer Park students this year- D Park was not accounted for last year)

### 4-# meal claimed YTD

% Participation

	total	breakfast	Lunch	snack& Supper	
Jan-15	1,909,441	424,065	1,453,469	31,907	
Jan-14	1,874,268	414,697	1,434,235	25,336	
<b># meal served</b>	<b>35,173</b>	<b>9,368</b>	<b>19,234</b>	<b>6,571</b>	Increase due to 400 more students?
<b>% of participation 2015 :</b>	<b>55.64%</b>	<b>12.36%</b>	<b>42.35%</b>	<b>0.93%</b>	Participation seem stable
<b>% of participation 2014:</b>	<b>55.23%</b>	<b>12.22%</b>	<b>42.26%</b>	<b>0.94%</b>	

## Summary P&L December 2014

as of Dec 31-14 : \*Loss of \$ 175K (versus \$ 87 income last Dec 2013)- for the month of Dec, 2014 better than 2013 due to 1 more serving date (46K loss reduction )

### 1-Result

		all prog		NSLP only			
As of 12-31-14	Loss of	-174,825		-215,254			
As of 12-30-13	compare to profit	87,182		1,787			
	<b>variation</b>	<b>-262,007</b>		<b>-217,041</b>			

		All Prog \$	Dec	Nov	NSLP \$	Nov	
* main Expenses variation	Expenses						
	Increase in food & supplies	194,221	9.17%	10.21%	146,556	7.22%	7.89% > getting slightly better between Nov and Dec(see % dec & nov)
	Increase in Labor	130,965	4.71%	3.21%	126,575	4.78%	3.21% > not accounted: pending credit from Sysco (around 10K-Bosco 5k and misc 5K)-need to check pricing
	Increase Misc Cost	217			-9,475		> labor continues to increase compare to november (see % increase between YTD dec and YTD nov)==> ??
	<b>Expenses variation</b>	<b>325,403</b>	<b>325,403</b>		<b>263,656</b>	<b>263,656</b>	

* main Revenue variation	Revenue	Breakfast POS sales	3,059		3,059		
		Breakfast ODE reimbursement	28,653		19,025		
	Variation	Lunch POS sales	101,160	101	101,160		
		Lunch ODE reimbursement	32,037		23,920		
		Supper & Snack ODE reimb	20,475		20,475		
		A la Carte	(100,609)	101	(100,609)		meal instead of a la carte? * Loss of a la carte offset by increase of lunch meal sales for almost the same \$ (see A ) above
		Adult & Employee	-1,447		69		
		NS invoices	(20,486)		(20,486)		(Headstart 3 sites compare to 5 last year)
		<b>Revenue variation</b>	<b>62,842</b>	<b>62,842</b>	<b>46,614</b>	<b>46,614</b>	Increase in revenue mainly come from ODE reimb
	<b>Total variation (expenses &amp; revenue)</b>		<b>262,561</b>			<b>217,042</b>	

### 2-Serving day

\*1 more serving day in December compare to last year but same for YTD

1- Serving day	Dec-14 Serving days av	14
	Dec-13 Serving days av	13
		<b>1 month of Dec</b>

### 3- Enrollement

Dec-14 student enrollement average	38,890
Dec-13 student enrollement average	38,417
	<b>473 (include 61 Deer Park students this year- D Park was not accounted for last year)</b>

### 4-# meal claimed YTD

#### % Participation

		total	breakfast	Lunch	snack & Supper	
	Dec-14	1,518,691	335,108	1,160,074	22,984	
	Dec-13	1,491,763	328,503	1,144,741	18,519	
	<b>variation in meal</b>	<b>26,928</b>	<b>6,605</b>	<b>15,333</b>	<b>4,465</b>	Increase due to 400 more students?
	<b>% of participation 2014 :</b>	<b>55.61%</b>	<b>12.27%</b>	<b>42.48%</b>	<b>0.84%</b>	Participation seem stable
	<b>% of participation 2013:</b>	<b>55.21%</b>	<b>12.16%</b>	<b>42.37%</b>	<b>0.69%</b>	

# meal served  
#students \* # serving days

Summary P&L November 2014

1-	11/30/14	Serving days average	56	1- Serving d
	11/30/13	Serving days average	57	
			-1 serving days	
			11-13 snow day	

	11/30/14	student enrollement average	39,059
	11/30/13	student enrollement average	38,658
			401 more student

% F& R	similar
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2-	all prog	NSLP only
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As of 11-30-14	Loss of	102K	143K
As of 11-30-13	compare to profit	205K	120K
	variaiton	307K	263K

Increase in food & supplies	178K	10%	130K	7.80%	loss at 5th freezer/freezer down
Increase in Labor	70K	3%	66K	3%	
Increase Misc Cost	26K	66%	17K	46%	
	Expenses variation	274	213		

Revenue decrease			
NS invoice	17		
student a la carte	89		
lunch reimbursment	16		
	122	-122	-130
Revenue increase			
breakfast POS & ODE	11		
Student lunch POS	62		
Student lunch ODE	16		
	89	89	80
Revenue Decrease	-33		-50

			All Prog	P & L 2014-15 as of January 2015	Regular Prog (without SFSP)	
			YTD	VARIATION	YTD	%
Year	Type	%	Jan	Jan	Jan	
2014-15	1			Student Enrolled - Average	435	
2014-15	1			% of F & R -Average		
2014-15	1			Serving days average	-	
2014-15	1			# Breakfast meal claimed (w/o SFSP)	9,368	2.26%
2014-15	1			Average Breakfast served /day (w/o SFSP)	106	
2014-15	1			# Lunch meal claimed (w/o SFSP)	19,234	1.34%
2014-15	1			Average Lunch served /day (w/o SFSP)	219	
2014-15	1			# Supper & Snack meal claimed (w/o SFSP)	6,571	25.94%
2014-15	1			Total meal claimed	35,173	1.88%
2014-15	3		\$ 4,715	Breakfast sales - meal Sales (POS)	\$ 4,715	
2014-15	3		\$ 34,449	Breakfast - meal Reimbursement ODE	\$ 25,568	
2014-15	2		\$ 39,164	Total Student Breakfast	\$ 30,283	
2014-15	3		\$ 123,644	Lunch sales - meal Sales (POS)	\$ 123,644	
2014-15	3		\$ 42,680	Lunch - meal Reimbursement ODE	\$ 38,509	
2014-15	2		\$ 166,323	Total Student Lunch	\$ 162,152	
2014-15	2		\$ 30,637	Supper &Snack claimed	\$ 30,637	
2014-15	2		\$ (124,807)	A la carte Sales (POS)	\$ (124,807)	-21.39%
2014-15	1		\$ 111,317	Total Student Revenue	\$ 98,265	1.69%
2014-15	2		\$ 328	Breakfast sales - meal Sales (POS)	\$ 276	
2014-15	2		\$ 756	Lunch sales - meal Sales (POS)	\$ 2,326	
2014-15	2		\$ (2,774)	Employee & A la carte Sales (POS)	\$ (2,776)	
2014-15	1		\$ (1,690)	Total Adult and Employee	\$ (174)	
2014-15	1		\$ (26,546)	Others Revenue-NS invoices...	\$ (26,546)	-33.87%
2014-15	1		\$ 552	Others Revenue (rental, State match, interest, donation)	\$ -	
2014-15	1		\$ -	CNS Commodities	\$ -	
2014-15	1		\$ 83,633	TOTAL REVENUE	\$ 71,545	1.20%
2014-15	2		\$ -	CNS Commodities	\$ -	
2014-15	2		\$ 83,093	451 Food Supplies	\$ 95,036	
2014-15	2		\$ (32,511)	Inventory Variation	\$ (94,812)	
2014-15	2		\$ 88,514	410 Non Food Supplies	\$ 89,778	
2014-15	2		\$ 11,570	460 Non Food Supplies - uniform & small equipment	\$ 12,514	
2014-15	1	5.64%	\$ 150,666	Total Supplies - Cost ( I )	\$ 102,517	3.97%
2014-15	2		\$ 212,847	Labor Cost (+10% for current year)	\$ 208,055	
2014-15	2		\$ (34,910)	Other labor cost - Cafeteria Parents volunteer	\$ (34,910)	
2014-15	1	5.30%	\$ 177,937	Total Labor - Cost ( II )	\$ 173,145	5.38%
2014-15	2		\$ 382	Misc. Expenses - Cleaning Unifirst	\$ 380	
2014-15	2		\$ (998)	Misc. Expenses - Travel, conferences & fees	\$ (850)	
2014-15	2		\$ 6,796	Misc. Expenses - Phone, mail & printing	\$ (3,033)	
2014-15	2		\$ (11,625)	Misc. Expenses - tech services (inspection....)	\$ (11,625)	
2014-15	2		\$ 5,134	Misc. Equipment Exp. - computer & other equipment	\$ 5,134	
2014-15	2		\$ (813)	Misc. Expenses - Unrecoverable charges	\$ (813)	
2014-15	2		\$ 4,060	Misc. Expenses - Others (including 414)	\$ 4,014	
2014-15	1	3.18%	\$ 2,937	Total Misc. - Cost ( III )	\$ (6,792)	-7.69%
2014-15	1		\$ 331,540	Total Cost ( I + II + III )	\$ 268,869	4.56%
2014-15	1		\$ (247,907)	Net Revenue	\$ (197,325)	

Object

Regular Program (including Provision)												Partial SFSP	
%	Monthly	%	Monthly	%	Monthly	%	Monthly	%	Monthly	%	Monthly		
	Jan		Dec		Nov		Oct		Sept		July-Aug	June	July-Aug
	497		473		447		456		301		-		
	-		1		(1)		(1)		1		-		
	2,499		9,622		(5,416)		(4,265)		6,664		264		
	138		364		(29)		29		109		-		
	3,640		23,064		(15,463)		(10,525)		18,263		255		
	16,083		466		99		282		119		-		
	2,106		761		714		2,071		919		-		
	8,245		33,447		(20,165)		(12,719)		25,846		519		
	\$ 1,657		\$ 1,910		\$ (200)		\$ (413)		\$ 1,488		\$ 273	\$ -	\$ -
	\$ 6,543		\$ 18,139		\$ (9,107)		\$ (4,115)		\$ 13,963		\$ 145	\$ -	\$ 8,881
	\$ 8,200		\$ 20,049		\$ (9,307)		\$ (4,528)		\$ 15,451		\$ 418	\$ -	\$ 8,881
	\$ 22,484		\$ 39,351		\$ 4,173		\$ 15,790		\$ 41,312		\$ 534	\$ -	\$ -
	\$ 14,588		\$ 48,044		\$ (45,688)		\$ (19,216)		\$ 40,548		\$ 232	\$ -	\$ 4,171
	\$ 37,072		\$ 87,395		\$ (41,515)		\$ (3,426)		\$ 81,860		\$ 766	\$ -	\$ 4,171
	\$ 10,161		\$ 4,208		\$ 4,690		\$ 9,161		\$ 2,417		\$ -	\$ -	\$ -
	\$ (24,198)		\$ (12,002)		\$ (33,327)		\$ (33,967)		\$ (21,300)		\$ (12)	\$ -	\$ -
	\$ 31,234		\$ 99,650		\$ (79,459)		\$ (32,760)		\$ 78,428		\$ 1,172	\$ -	\$ 13,052
	\$ 50		\$ 68		\$ 8		\$ 74		\$ 76		\$ -	\$ -	\$ 52
	\$ 89		\$ 477		\$ 316		\$ 948		\$ 495		\$ -	\$ -	\$ (1,570)
	\$ (383)		\$ (155)		\$ (765)		\$ (960)		\$ (513)		\$ -	\$ -	\$ 2
	\$ (244)		\$ 389		\$ (441)		\$ 62		\$ 59		\$ -	\$ -	\$ (1,516)
	\$ (6,061)		\$ (3,398)		\$ (34,242)		\$ 11,770		\$ 5,384		\$ -	\$ -	\$ -
	\$ -		\$ -		\$ -		\$ -		\$ (10,000)		\$ 10,000	\$ -	\$ 552
	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
	\$ 24,930		\$ 96,641		\$ (114,141)		\$ (20,928)		\$ 73,871		\$ 11,172	\$ -	\$ 12,088
	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
	\$ (120,568)		\$ 78,657		\$ 3,768		\$ 35,342		\$ 4,851		\$ 92,986	\$ -	\$ (11,944)
	\$ 62,950		\$ (82,676)		\$ (40,391)		\$ (29,905)		\$ 88,197		\$ (92,986)	\$ -	\$ 62,301
	\$ 11,340		\$ 10,434		\$ 16,307		\$ 10,641		\$ 43,096		\$ (2,039)	\$ -	\$ (1,264)
	\$ 2,239		\$ 9,455		(11,060)		\$ (2,560)		\$ 14,290		\$ 149	\$ -	\$ (944)
	\$ (44,039)		\$ 15,870		\$ (31,376)		\$ 13,518		\$ 150,434		\$ (1,890)	\$ -	\$ 48,149
	\$ 44,649		\$ 61,096		\$ 60,189		\$ 17,494		\$ 14,167		\$ 10,459	\$ -	\$ 4,792
	\$ 1,920		\$ (540)		\$ (610)		\$ (35,140)		\$ (540)		\$ -	\$ -	\$ -
	\$ 46,569		\$ 60,556		\$ 59,579		\$ (17,646)		\$ 13,627		\$ 10,459	\$ -	\$ 4,792
	\$ 422		\$ (3,448)		\$ (54)		\$ 2,796		\$ 21		\$ 642	\$ -	\$ 2
	\$ (358)		\$ (129)		\$ 30		\$ (453)		\$ 41		\$ 19	\$ -	\$ (148)
	\$ (196)		\$ 2,036		\$ (253)		\$ 1,151		\$ (5,911)		\$ 141	\$ -	\$ 9,829
	\$ (1,685)		\$ (4,312)		\$ (1,681)		\$ (2,073)		\$ (1,433)		\$ (441)	\$ -	\$ -
	\$ (1,000)		\$ (17,932)		\$ (1,000)		\$ 525		\$ (294)		\$ 24,835	\$ -	\$ -
	\$ 341		\$ (204)		\$ (884)		\$ (808)		\$ 280		\$ 463	\$ -	\$ -
	\$ 5,160		\$ (2,306)		\$ 249		\$ (174)		\$ 1,761		\$ (676)	\$ -	\$ 47
	\$ 2,684		\$ (26,294)		\$ (3,594)		\$ 964		\$ (5,535)		\$ 24,983	\$ -	\$ 9,729
	\$ 5,214		\$ 50,131		\$ 24,610		\$ (3,164)		\$ 158,526		\$ 33,552	\$ -	\$ 62,670
	\$ 19,716		\$ 46,510		\$ (138,751)		\$ (17,764)		\$ (84,655)		\$ (22,380)	\$ -	\$ (50,582)



		All Prog	P & L 2014-15 as of January 2015	Regular Prog (without SFSP)	Regular Program (including Provision)										Partial SFSP			
		YTD		YTD	\$/meal	Monthly	%	Monthly	\$/meal	Monthly	\$/meal	Monthly	\$/meal	Monthly	\$/meal	Monthly		
Year	Type	Jan		Jan		Jan		Dec		Nov		Oct		Sept		July-Aug		
2014-15	1		Student Enrolled - Average	38,997		38,918		38,890		39,002		39,100		39,076				
2014-15	1		% of F & R -Average	38.52%			38.66%	38.39%		38.14%		37.71%		39.69%				
2014-15	1		Serving days average	88		18		14		14		21		21				
2014-15	1		# Breakfast meal claimed (w/o SFSP)	424,065		88,693		68,539		69,708		102,791		94,070		264		
2014-15	1		Average Breakfast served /day (w/o SFSP)	4,819		4,927		4,896		4,979		4,895		4,480				
2014-15	1		# Lunch meal claimed (w/o SFSP)	1,453,469		293,134		238,095		237,177		351,365		333,443		255		
2014-15	1		Average Lunch served /day (w/o SFSP)	16,517		16,285		17,007		16,941		16,732		15,878				
2014-15	1		# Supper & Snack meal claimed (w/o SFSP)	31,907		8,923		5,747		8,079		8,062		1,096				
2014-15	1		Total meal claimed	1,909,441		390,750		312,381		314,964		462,218		428,609		519		
2014-15	3	\$ 61,073	Breakfast sales - meal Sales (POS)	\$ 61,073		\$ 12,590		\$ 9,900		\$ 9,976		\$ 15,381		\$ 12,952		\$ 274		
2014-15	3	\$ 773,107	Breakfast - meal Reimbursement ODE	\$ 734,124		\$ 154,763		\$ 118,875		\$ 119,314		\$ 177,212		\$ 163,815		\$ 145		\$ 38,983
2014-15	2	\$ 834,180	Total Student Breakfast	\$ 795,197		\$ 167,353		\$ 128,775		\$ 129,290		\$ 192,593		\$ 176,767		\$ 419	\$ -	\$ 38,983
2014-15	3	\$ 1,585,217	Lunch sales - meal Sales (POS)	\$ 1,585,217		\$ 315,295		\$ 264,891		\$ 263,958		\$ 388,695		\$ 351,789		\$ 589		
2014-15	3	\$ 3,239,641	Lunch - meal Reimbursement ODE	\$ 2,958,892		\$ 604,252		\$ 478,944		\$ 471,997		\$ 711,351		\$ 692,115		\$ 232		\$ 280,749
2014-15	2	\$ 4,824,857	Total Student Lunch	\$ 4,544,108		\$ 919,547		\$ 743,835		\$ 735,955		\$ 1,100,046		\$ 1,043,904		\$ 821	\$ -	\$ 280,749
2014-15	2	\$ 102,980	Supper &Snack claimed	\$ 102,980		\$ 29,504		\$ 18,315		\$ 25,861		\$ 25,763		\$ 3,537				
2014-15	2	\$ 461,018	A la carte Sales (POS)	\$ 461,018		\$ 86,708		\$ 70,508		\$ 74,455		\$ 120,989		\$ 108,359				
2014-15	1	\$ 6,223,035	Total Student Revenue	\$ 5,903,303	\$ 3.09	\$ 1,203,111	\$ 3.08	\$ 961,433	\$ 3.08	\$ 965,561	\$ 3.07	\$ 1,439,391	\$ 3.11	\$ 1,332,567	\$ 3.11	\$ 1,240	\$ -	\$ 319,732
2014-15	2	\$ 660	Breakfast sales - meal Sales (POS)	\$ 608		\$ 136		\$ 110		\$ 94		\$ 126		\$ 142				\$ 52
2014-15	2	\$ 15,964	Lunch sales - meal Sales (POS)	\$ 10,780		\$ 1,829		\$ 1,878		\$ 2,189		\$ 2,830		\$ 2,053				\$ 5,184
2014-15	2	\$ 7,707	Employee & A la carte Sales (POS)	\$ 7,705		\$ 1,636		\$ 1,430		\$ 1,283		\$ 1,910		\$ 1,446				\$ 2
2014-15	1	\$ 24,331	Total Adult and Employee	\$ 19,093		\$ 3,601		\$ 3,417		\$ 3,567		\$ 4,867		\$ 3,642		\$ -	\$ -	\$ 5,238
2014-15	1	\$ 45,449	Others Revenue-NS invoices...	\$ 45,449		\$ 10,992		\$ 8,316		\$ 8,641		\$ 12,115		\$ 5,384		\$ -		
2014-15	1	\$ 61,880	Others Revenue (rental, State match, interest, donati	\$ 60,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 1,880
2014-15	1	\$ -	CNS Commodities	\$ -														
2014-15	1	\$ 6,354,695	TOTAL REVENUE	\$ 6,027,845	\$ 3.16	\$ 1,227,705	\$ 3.14	\$ 983,166	\$ 3.15	\$ 987,769	\$ 3.14	\$ 1,466,372	\$ 3.17	\$ 1,351,593	\$ 3.15	\$ 11,240	\$ -	\$ 326,850
2014-15	2	\$ -	CNS Commodities	\$ -														
2014-15	2	\$ 2,657,850	451 Food Supplies	\$ 2,587,892		\$ 413,824		\$ 369,276		\$ 386,976		\$ 596,806		\$ 728,024		\$ 92,986		\$ 69,957
2014-15	2	\$ (224,289)	Inventory Variation	\$ (286,590)		\$ 30,667		\$ (39,597)		\$ (9,493)		\$ (17,333)		\$ (157,847)		\$ (92,986)		\$ 62,301
2014-15	2	\$ 334,629	410 Non Food Supplies	\$ 328,838		\$ 55,933		\$ 43,240		\$ 57,613		\$ 65,046		\$ 106,403		\$ 604		\$ 5,791
2014-15	2	\$ 52,290	460 Non Food Supplies - uniform & small equipment	\$ 52,020		\$ 6,628		\$ 15,337		5,518		\$ 9,976		\$ 14,290		\$ 270		\$ 270
2014-15	1	\$ 2,820,480	Total Supplies - Cost ( I )	\$ 2,682,161	\$ 1.40	\$ 507,052	\$ 1.30	\$ 388,256	\$ 1.24	\$ 440,614	\$ 1.40	\$ 654,495	\$ 1.42	\$ 690,870	\$ 1.61	\$ 874	\$ -	\$ 138,319
2014-15	2	\$ 3,529,256	Labor Cost (+10% for current year)	\$ 3,393,953		\$ 625,441		\$ 653,928		\$ 668,074		\$ 650,929		\$ 578,311		\$ 217,270		\$ 135,302
2014-15	2	\$ 6,990	Other labor cost - Cafeteria Parents volunteer	\$ 6,990		\$ 520		\$ 460		\$ 390		\$ 5,160		\$ 460		\$ -		
2014-15	1	\$ 3,536,246	Total Labor - Cost ( II )	\$ 3,400,943	\$ 1.78	\$ 625,961	\$ 1.60	\$ 654,388	\$ 2.09	\$ 668,464	\$ 2.12	\$ 656,089	\$ 1.42	\$ 578,771	\$ 1.35	\$ 217,270	\$ -	\$ 135,302
2014-15	2	\$ 23,839	Misc. Expenses - Cleaning Unifirst	\$ 23,226		\$ 4,970		\$ 5,680		\$ 3,992		\$ 7,818		\$ 123		\$ 642		\$ 613
2014-15	2	\$ 2,841	Misc. Expenses - Travel, conferences & fees	\$ 2,100		\$ 584		\$ 847		\$ 232				\$ 315		\$ 122		\$ 741
2014-15	2	\$ 22,501	Misc. Expenses - Phone, mail & printing	\$ 12,672		\$ 711		\$ 2,215		\$ 1,760		\$ 1,929		\$ 295		\$ 5,763		\$ 9,829
2014-15	2	\$ 4,365	Misc. Expenses - tech services (inspection....)	\$ 2,539		\$ 882				\$ 382		\$ 708		\$ 567				\$ 1,826
2014-15	2	\$ 32,170	Misc. Equipment Exp. - computer & other equipment	\$ 32,170		\$ 4,000		\$ 4,000		\$ 4,000		\$ 5,984		\$ 4,706		\$ 9,480		
2014-15	2	\$ 1,009	Misc. Expenses - Unrecoverable charges	\$ 1,009		\$ (75)		\$ (187)		\$ (17)		\$ 441		\$ 284		\$ 564		
2014-15	2	\$ 8,549	Misc. Expenses - Others (including 414)	\$ 7,871		\$ 5,213				\$ 425		\$ 76		\$ 1,898		\$ 259		\$ 678
2014-15	1	\$ 95,274	Total Misc. - Cost ( III )	\$ 81,588	\$ 0.04	\$ 16,285	\$ 0.04	\$ 12,556	\$ 0.04	\$ 10,773	\$ 0.03	\$ 16,956	\$ 0.04	\$ 8,188	\$ 0.02	\$ 16,830	\$ -	\$ 13,686
2014-15	1	\$ 6,452,000	Total Cost ( I + II + III )	\$ 6,164,692	\$ 3.23	\$ 1,149,298	\$ 2.94	\$ 1,055,199	\$ 3.38	\$ 1,119,852	\$ 3.56	\$ 1,327,540	\$ 2.87	\$ 1,277,829	\$ 2.98	\$ 234,974	\$ -	\$ 287,307
2014-15	1	\$ (97,304)	Net Revenue	\$ (136,847)		\$ 78,407		\$ (72,033)		\$ (132,083)		\$ 138,832		\$ 73,764		\$ (223,734)	\$ -	\$ 39,543