Pennies Per Plate

Protecting Your Bottom Line

Overview

- Key Performance Indicators (KPI's) for School Nutrition Success theicn.org
- Calculating Meal Equivalents
- Determining Meals Per Labor Hour

KPI's Three Overall Categories

- **Financial**
- **Operational**
- **Nutritional**

NSLP Revenue

- Federal Reimbursement for Student Meals (Breakfast, Lunch, Snacks)
- Adult Meals
- A La Carte Sales
- Commodity Foods
- State and Local Sources
- Miscellaneous

Factors That Influence Revenue MEQ

- Average daily participation (ADP)
- Average daily attendance (ADA) • Labor costs
- Food costs
- Pricing of meals and à la carte items
- Use of USDA Foods

Additional Factors That Influence Revenue MEQ

- The percentage of students eligible for free and reduced price meals
- Open or closed campus
- Method of food service delivery

Financial

Calculating MEQ

1 Lunch or Supper = 1 MEQ

(Student/Adult)

1 Breakfast = .67 MEQ

1 Snack

Extra Sales

÷ $ Amount Sold

Free Meal Reimbursement

Rate (4.01)

\+ Current USDA Food Value (.30)

= Number of MEQ

Financial MEQ - Example

Breakfast	Lunches	Snacks	Extra Sales
45,500	77,350	9,490	
$ 13,600		÷	
x .67	x 1	x .33	4.31
30,485	77,350	3,131.7	
3,155			

Total MEQ = 114,121.7 or 114,122

Meal Equivalents (MEQ)

School Year

Instructions: This worksheet will convert the data from different meals services (i.e., breakfast, lunch, supper, and snacks) to one federal reimbursable student lunch. This number measures the effectiveness and efficiency of a program. To calculate, enter the Free Lunch Reimbursement rate for the current school year and the USDA Foods value into the blue box at the right. These values change yearly. The links where these values can be found are listed below the blue box. Using the end of the month report, enter the number of meals sold in each category in the chart below. The MEQs will calculate and be shown in the corresponding monthly MEQ column. If you

Meal Category	August	September	October	November	December	January	February	March	April	May	June	July	YTD Total
Student Breakfast													0
Adult Breakfast													0
Student Lunches													0
Adult Lunches													0
After School Snacks													0
Student Supper													0
Adult Supper													0
Nonprogram Food Sales (Enter dollar amount)													$ -

Meal Equivalents (MEQ) Per Month

Meal Category MEQ	August	September	October	November	December	January	February	March	April	May	June	July	YTD Total
Student Breakfast	0	0	0	0	0	0	0	0	0	0	0	0	0
Adult Breakfast	0	0	0	0	0	0	0	0	0	0	0	0	0
Student Lunches	0	0	0	0	0	0	0	0	0	0	0	0	0
Adult Lunches	0	0	0	0	0	0	0	0	0	0	0	0	0
After School Snacks	0	0	0	0	0	0	0	0	0	0	0	0	0
Student Supper	0	0	0	0	0	0	0	0	0	0	0	0	0
Adult Supper	0	0	0	0	0	0	0	0	0	0	0	0	0
Nonprogram Food Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Total MEQ	0	0	0	0	0	0	0	0	0	0	0	0	0

Free Lunch Reimbursement Rate (2019-2020)	4.01
USDA Foods value (2019)	0.3

https://www.fns.usda.gov/school-meals/rates-reimbursement
https://www.fns.usda.gov/fdd/value-donated-foods-notices

Conversion Factors	
Meals Service	**Conversion Factor**
Student or Adult Lunch/Supper	1.00
Breakfast	0.67
Snack	0.33

NOTE: If your district does not use the conversion factors that are used here, you can change the formulas in cells Q13 and Q14 to what you are using. If you calculate adult meal sales like Nonprogram Food Sales, do not enter those counts in rows 11, 13, and 16.

Operational Expenditures

- Salaries and Wages
- Employee Benefits
- Purchased Food
- USDA Foods
- Food Production/Cleaning Supplies

Factors That Influence Expenditures

- Type of meal preparation system
- Availability of labor
- School “start-up” expenses
- Seasonal price changes (e.g., fresh fruit and other market driven items)

Additional Factors That Influence Expenditures

- One-time purchases (e.g., equipment)
- Unplanned expenses (e.g., repair bills, food loss due to power failure)

Food Cost Percentage (40%) =

$$\frac{\text{Cost of Purchased Food}}{\text{Total Revenue}}$$

Labor Cost Percentage (40%) =

$$\frac{\text{Payroll, Benefits, Other Related Labor Expenses}}{\text{Total Revenue}}$$

Operational

Meals Per Labor Hour (MPLH)

MEQ ÷ Number of Labor Hours = MPLH

Operational

Meals Per Labor Hour (MPLH)

MEQ ÷ Number of Labor Hours = MPLH

Operational MPLH Example

Number of Employees: 6

Manager 8 Hrs Each **Kitchen Staff 6.5 Hrs.**

x 186 Days **x 5 x 183 Days**

1,488 Hrs.

5,947.5 Hrs.

Operational

Meals Per Labor Hour (MPLH)

MEQ 114,122 ÷ 7,436 Labor Hours

= 15 MPLH

Operational
Meals Per Labor Hour (MPLH)

Example: 15 MPLH

Staffing Guidelines should be between 14 - 21 MPLH

Example MEQ 114,122 ÷ 16 (Desired MPLH) = 6,340 Hours Needed

Current Example Shows:

7436 Labor Hours - 7,132.6 Hours Needed = 303.4 Month

or 15 Hours Daily

Essential KPIs for School Nutrition Success Interactive Spreadsheets

School Year

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