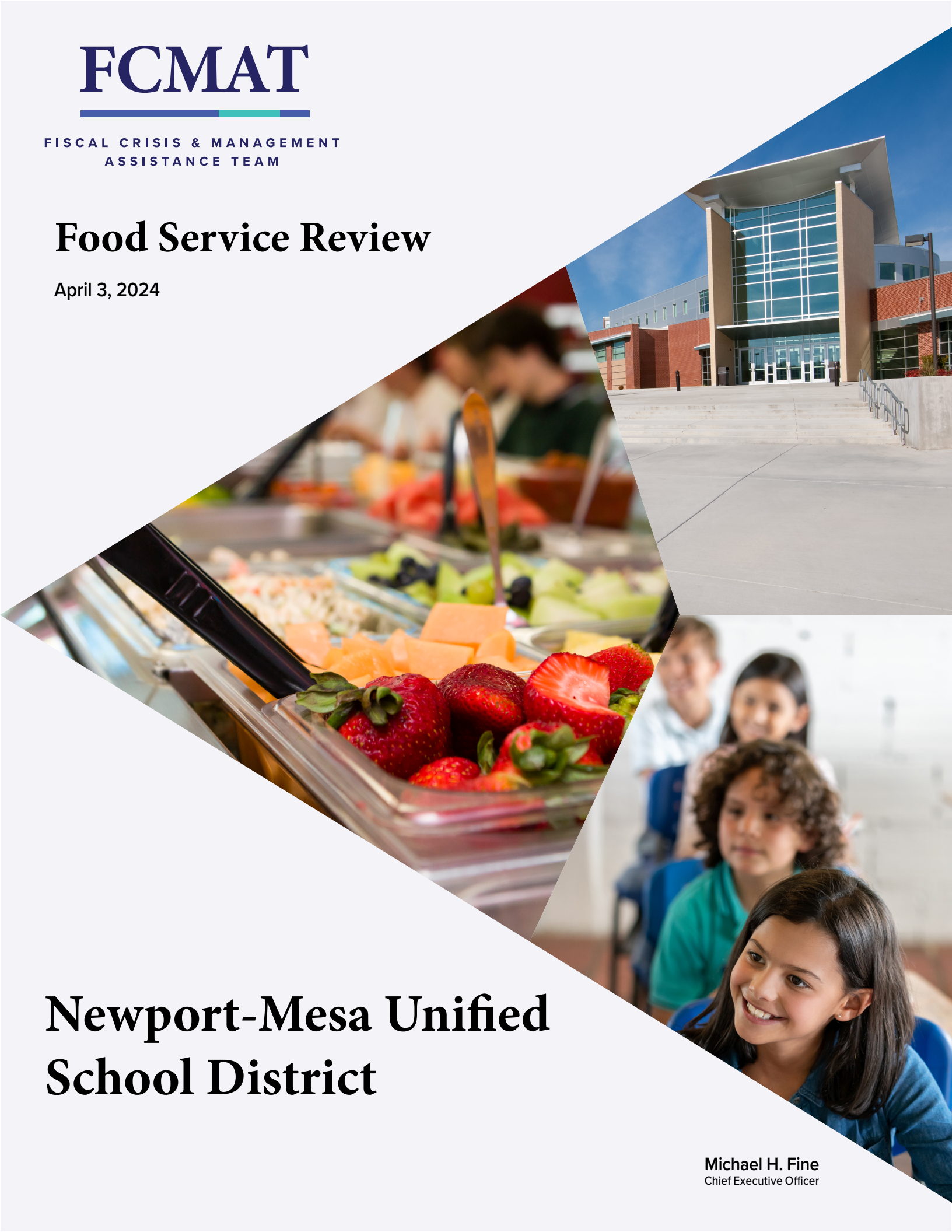




FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Food Service Review

April 3, 2024



Newport-Mesa Unified School District

Michael H. Fine
Chief Executive Officer

April 3, 2024

Wesley Smith, Superintendent, Ed.D.
Newport-Mesa Unified School District
2985 Bear St.
Costa Mesa, CA 92626

Dear Superintendent Smith:

In June 2023, the Newport-Mesa Unified District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to conduct a review of the district's Food Service Department. The agreement stated that FCMAT would perform the following:

1. Conduct an organizational and staffing review of the Food Service Department, and make recommendations for staffing improvements or reductions, if any. The team will make every effort to provide comparative staffing data for school districts of similar size and structure, and that are also community-funded/basic aid, if possible.
2. Examine the department's operations including, but not limited to, food preparation, meal service, student participation, staffing, federal and state compliance, menu planning, purchasing, warehousing and food storage, inventory and facilities, and make recommendations for improved efficiency, if any.
3. Evaluate the department's workflow and distribution of functions and make recommendations for improved efficiency to best meet the needs of the community, if any.
4. Review training and professional development programs for the department's employees and managers, and make recommendations for improvements, if any.

This report contains the study team's findings and recommendations.

FCMAT appreciates the opportunity to serve the Newport-Mesa Unified School District and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,



Michael H. Fine
Chief Executive Officer

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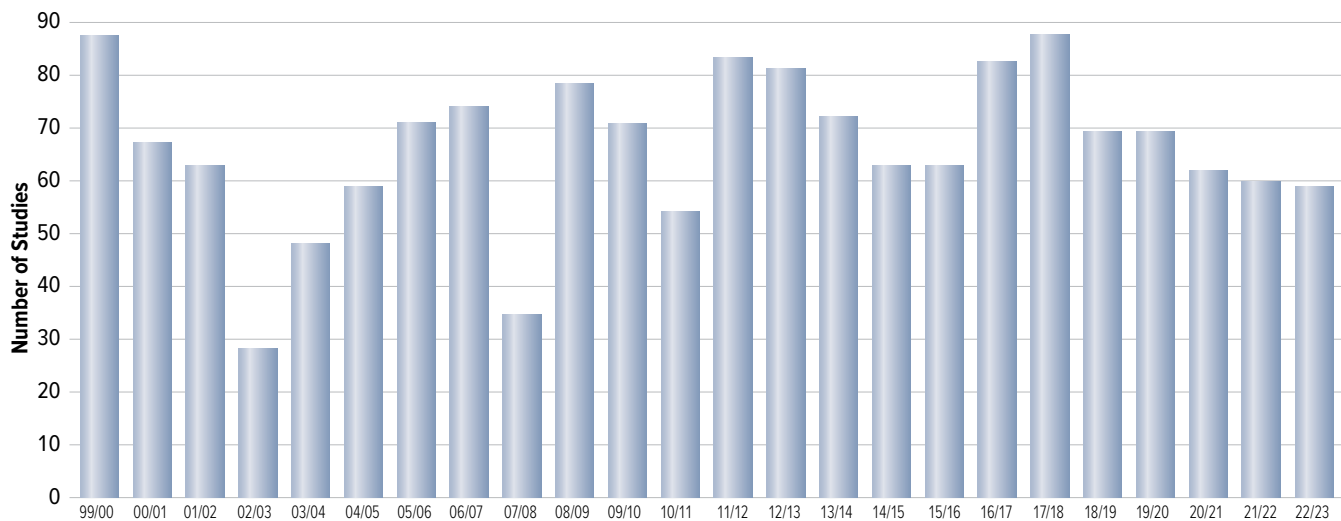
About FCMAT

FCMAT's primary mission is to assist California's local TK-14 educational agencies to identify, prevent, and resolve financial, human resources and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials and help to create efficient organizational operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and inform instructional program decisions.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state superintendent of public instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the LEA to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

Studies by Fiscal Year



FCMAT has continued to make adjustments in the types of support provided based on the changing dynamics of TK-14 LEAs and the implementation of major educational reforms. FCMAT also develops and provides numerous publications, software tools, workshops and professional learning opportunities to help LEAs operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) division of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website (www.ed-data.org) and provides technical expertise to the Ed-Data partnership: the California Department of Education, EdSource and FCMAT.

FCMAT was created by Assembly Bill (AB) 1200 in 1991 to assist LEAs to meet and sustain their financial obligations. AB 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. AB 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. AB 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, Senate Bill 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

On September 17, 2018 AB 1840 was signed into law. This legislation changed how fiscally insolvent districts are administered once an emergency appropriation has been made, shifting the former state-centric system to be more consistent with the principles of local control, and providing new responsibilities to FCMAT associated with the process.

Since 1992, FCMAT has been engaged to perform more than 1,400 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Michael H. Fine, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

The Newport-Mesa Unified School District was established in 1966 and serves the cities of Costa Mesa and Newport Beach, California. The district is governed by a seven-member elected board of trustees whose published priorities are to improve academic achievement; expand whole-child support; meaningfully communicate and engage with constituents; and develop comprehensive facility plans.

According an Ed-Data profile, the district serves a diverse population of approximately 17,800 students (2022-23) in 12 preschools, 22 elementary schools serving transitional kindergarten (TK) through sixth grade, nine secondary schools (serving grades 7-12) and an adult education center. Of the district's students, 53.65% are identified as either English learners, foster youth, or as eligible for free or reduced-price meals.

The profile also indicates the district receives most of its revenues from local property taxes, which provide more funding per student than most other unified districts in California. As a result, its expenditure per student is near 125% of the statewide average of other unified districts, according to Ed-Data..

Study and Report Guidelines

In June 2023, the district and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to conduct a review of the district's Food Service Department.

FCMAT visited the district on September 26-28, 2023, to conduct interviews with district and school staff, collect data and review documents. Following fieldwork, FCMAT continued to collect and review documents through mid-November. This report is the result of those activities.

As part of the study, FCMAT sent surveys to 27 districts that were identified as comparable due to one or more of the following: similar enrollment size, similar free/reduced meal percentage, and proximity to Newport-Mesa Unified. The surveys requested information regarding the food services programs including: the number of sites served; staffing model and hours; operational questions such as whether the program was working under provisions, food delivery method, offerings including catering, and daily meal counts; warehousing and food storage method; and whether they were fiscally self-sufficient and carried a reserve in their cafeteria fund. Ten districts responded to the survey. As the responses varied greatly in content and detail and the data was not verified, only certain items are referenced in this report as found appropriate and relevant.

FCMAT's reports focus on systems and processes that may need improvement. Those that may be functioning well are generally not commented on in FCMAT's reports. In writing its reports, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

Study Team

The study team was composed of the following members:

John F. Von Flue
FCMAT Chief Analyst

Roy Rico
Consultant

Leonel Martínez
FCMAT Technical Writer

Judy Stephens
Consultant

Each team member reviewed the draft report to confirm accuracy and achieve consensus on the final recommendations.

Executive Summary

The Newport-Mesa Unified School District requested FCMAT conduct a review of its food services program including, staffing, operations, and opportunities, to determine whether it best meets the needs of the community. The program serves a diverse population of nearly 18,000 students in the cities of Costa Mesa and Newport Beach, according to Ed-Data. Through their policies and actions, the district board “recognizes the link between student health and learning and desires to provide a comprehensive program promoting healthy eating and physical activity for district students.” The food services program has been assigned to the elementary Education Department, includes a district nutritionist, and is provided with significant general fund financial resources to support the program beyond its revenues.

A considerable barrier faced by the Food Service Department is staffing. The program has had a significant number of ongoing vacancies and employees on leave. Along with regular employee absences, the lack of full and consistent staffing hinders its ability to expand food services and offerings. The district has resorted to using a temp agency, which is costly. The service used also does not provide the consistent and trained workers needed by the program. Further, the district’s hiring process for new employees is not successful in filling vacancies in a timely manner.

Based on the food service program’s staffing plan and authorized positions, the district would experience low productivity if it were fully staffed. Productivity is measured in meals per labor hour (MPLH), and the industry standard is 30 MPLH. Should the district be fully staffed, FCMAT calculates the productivity would be in the 12-13 range. To improve this, the district could adjust its planned staffing and/or increase the number of meals served. The lack of productivity and the expense of temporary staffing contribute to the excess costs of operating the program.

Most of the food service facilities at the district and schools are adequate for preparing and serving needs with the exception of 10 elementary schools, which have small kitchens inadequate for on-site cooking. Warehouse dry food storage is adequate; however, refrigerator and freezer units need repair or replacement.

The district complies with the nutritional requirements of its menus. There are opportunities to provide additional or alternative food offerings, but they are somewhat limited because of staffing limitations. Menu cycling and alternative offerings such as scratch cook items, bento boxes, and outside vendor options may also increase participation and satisfaction.

Another option to increase student participation is easing the burden in food service lines. The district needs to consider increasing the number of schools participating in the community eligibility provision or the provision 2 alternative method and, for sites not eligible, reducing the time it takes students to be served by increasing staff and/or point-of-sale (POS) stations.

The district food service program needs to seek additional funding to help reduce the financial burden on the district or to allow for further support of the program. At least in the near term, staffing will be the most significant barrier for the food service program to reach its full potential. Additional grant funding that aligns with the district’s goals and priorities may help lessen the financial burden incurred by addressing staffing needs.

Findings and Recommendations

Board Policies and Administrative Regulations

The governing board adopts board policies and administrative regulations to establish the framework for a district to operate. As the board directs the work of the district administration, it is essential that policies and regulations are kept updated to comply with legal and requirements, reflect the current direction of the trustees and fit the district's operational environment.

In September 2011, the board adopted Board Policy (BP) 3550: Food Service/Child Nutrition Program, stating it "recognizes the link between student health and learning and desires to provide a comprehensive program promoting healthy eating and physical activity for district students." In addition to committing to "providing school environments that promote and protect children's health, well-being, and ability to learn by supporting healthy eating and increased levels of physical activity," the policy prohibits the promotion of nonnutritious foods and promotes student, faculty and staff access to "a variety of affordable, nutritious, and appealing foods."

At the same time, the board also adopted BP 3551: Food Service Operations/Cafeteria Fund, to authorize the sale of meals, establish the cafeteria fund, encourage cost effectiveness, and require regular reporting of the program's finances and compliance to the board. This policy also states that the food services program is intended to be self-supported and not for profit.

In support of these policies, the board adopted Administrative Regulation (AR) 3550 in February 2013 and AR 3551 in September 2011 to provide further detail and application of the corresponding policies.

The district policies and administrative regulations are accessible via a [link](#) on the district website. In reviewing the policies and regulations, FCMAT found that they do not indicate that any reviews or revisions have occurred after their adoption dates. Without review and revision (as needed), the policies can become outdated, out of compliance with legal statutes and/or not aligned with the desires of district governance. Without record of review or revision dates, it is not known when, if ever, they have been reviewed and/or revised.

Recommendations

The district should:

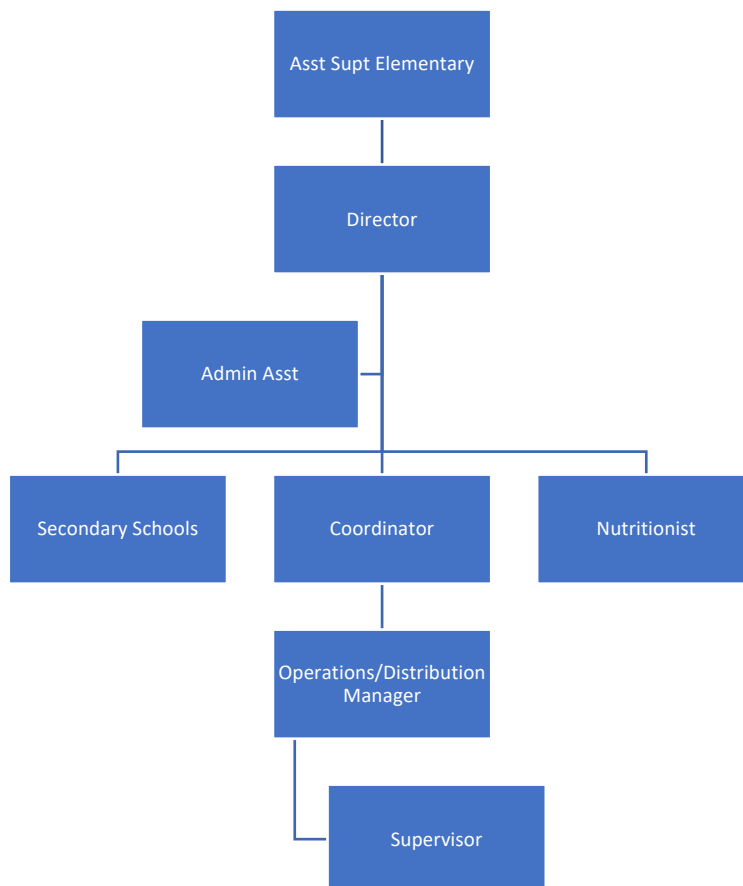
1. Review and revise policies and regulations as necessary to remain compliant with laws and up to date with board priorities and operational conditions.
2. Document the date of each review and/or revision for each policy and regulation.

Food Service Department Organization

The purpose of an organizational structure is to help district administration provide proper oversight and help improve student services while balancing resources.¹ Districts have great flexibility in determining the best fit for their organization and may structure the organization to best meet their needs. The organizational design should outline the management process and its specific links to the formal system of communication, authority, and responsibility needed to achieve the organization's goals and objectives. It should also reflect district priorities and/or the levels of support needed in different areas. Authority in a school district originates with the governing board, which delegates it to the superintendent, who serves as the employer of record and has responsibility for overseeing the district. Through the superintendent, authority and responsibility is then delegated to the district's administration and staff.

FCMAT was provided with a district organizational chart that indicates the district is governed by seven board members who delegate authority to the district superintendent. The superintendent organized a structure that includes six assistant superintendents who oversee the following areas: elementary; secondary; achievement, innovation, and continuous improvement; business; human resources; and special services. The Food Service Department reports to the assistant superintendent, elementary.

2023-24 Food Service Department Organizational Chart



¹. Daft, R. L. (2001). *Organization Theory and Design*, South-Western College Publishing.

According to the details provided on the district organizational chart:

- The food service director reports to the assistant superintendent, elementary and is responsible for overseeing the Food Service Department and supervision of food services to the secondary schools.
- The nutritionist is responsible for nutrition education; school wellness policy and assessment; and special diets.
- The coordinator is responsible for menu development; supervision of food services to half the elementary schools; the after-school snack program; the summer program; and supervision of the operations/distribution manager.
- The operations/distribution manager is responsible for overseeing the warehouse; supervision food services to half of the elementary schools; central kitchen operations; and supervision of the supervisor.
- The supervisor is responsible for central kitchen productions and new product testing.

The organization of the food service program is unique in that it reports to the Elementary Education Department. Many districts, including those surveyed, find that the food services departments best fit under business services as an ancillary support service to education. Newport-Mesa Unified's alignment of food services under education may emphasize its recognition of the link between nutrition and learning as stated in BP 3550 and its commitment to a comprehensive program for student health and learning. However, those interviewed could not clearly articulate why the alignment was implemented. Without understanding how they fit in the organization, program staff may not feel as important, connected or supported.

Also unique to the program is the nutritionist position. The districts surveyed did not have a position dedicated to nutrition education. Having this position provides the district with an additional resource and reflects the district's desire to support nutrition education; however, it is an extra expense to the program.

Recommendations

The district should:

1. Review and evaluate its organizational structure to ensure it aligns with district priorities and operational needs.
2. Ensure that staff understand the organizational structure and the rationale behind it.

Job Descriptions

Job descriptions should document the expectations and duties of the positions they represent. The district's job descriptions include the basic functions of the position, the minimum qualifications, essential duties and working conditions. It is best for job descriptions to be reviewed regularly and revised as needed to meet any changes in conditions or expectations. Outdated job descriptions that do not accurately reflect the current requirements, responsibilities, and/or expectations of a position can cause confusion, dissatisfaction, and issues with accountability for both the employer and the employee.

The district has five management staff positions: director, coordinator, central kitchen operations manager, central kitchen supervisor and the nutritionist. The director, coordinator, and operations manager have supervisory duties over the site nutrition staff and program management. The central kitchen supervisor oversees central kitchen staff. The nutritionist position is primarily a nutrition educator at the schools.

FCMAT reviewed all these employees and their job descriptions. The job descriptions of management identify revision dates between 2013 and 2017 and align with the information gathered in interviews with the exception of the nutritionist position. The job description for the nutritionist position is similar to that of an assistant director position. Duties listed include menu planning, nutritional analysis, recipe standardization, staff supervision and evaluation, grant writing, and assuming the director's role in that employee's absence. According to interviews, this position has no role in the operations of the Nutrition Department or any supervisory responsibilities. The main purpose seems to be nutrition education in the classroom and the community, and involvement in the district wellness program. It is unique for a Child Nutrition Department to have a position dedicated to nutrition education without any participation in the management or operations of the department. None of the other districts surveyed had such a position. The original date on the nutritionist job description was 2001 with a revision date of 2008.

The job descriptions of classified staff positions in the department have not been revised recently. Except for the nutrition cover (floater) positions that were created recently, all nutrition assistant positions were last revised in 2016. As conditions change over time, some of the duties and requirements listed in the positions may become outdated.

If the district wants the nutritionist position to remain as primarily a nutrition educator, it may want to consider transferring the position (and the salary) from nutrition services and to the Education Department, since it is getting most of the benefit from this position. Otherwise, the job duties as described in the job description should be implemented or updated. Some areas that the nutritionist position could assist the department with are grant applications and food surveys as mentioned in other sections of this report.

Recommendations

The district should:

1. Review all job descriptions and update as necessary.
2. Determine whether the nutritionist position should more closely align with the duties in the job description or be transferred to the Education Department and remain primarily a nutrition educator.

Staffing Issues

The district's food service program has significant, ongoing staffing issues. Unfilled positions and staffing leaves — planned and unplanned, short- and long-term — affect the daily staffing needs of the program. A September 20, 2023 district report identified 42 vacant positions in the food service program and another eight workers on extended leave mostly due to workers compensation and other medical reasons. According to the report, most of the vacant positions had requisition dates continuing from fiscal year 2022-23 and many had been vacant for over a year.

The district uses a temp agency to fill its daily staffing needs, but issues remain as the vacancies are not consistently filled, and the workers used are mostly short-term and unskilled. In addition, temp agency staffing costs are higher than the wages that would be paid to district employees, with the agency charging an hourly wage of \$35 per staff member (\$32 per hour for 10 or more staff member per day). In comparison, a newly-hired employee in a nutrition services assistant I position who works less than four hours per day, chooses the Public Employee Retirement Services (PARS) option over Social Security, and is ineligible for health and welfare benefits would cost the district approximately 19.94 per hour..

The district provides employee compensation, namely wages and hours, that are not competitive enough to attract and retain staffing. The entry-level position in the food service program is the nutrition services assistant I. According to the 2023-24 pay schedule, this position starts at \$18.994 per hour and increases annually to reach \$23.095 in the fifth year of employment. This appears to be competitive with the current minimum wage at \$15.50 for 2023. Recently, Governor Gavin Newsom signed Assembly Bill 1228, setting a minimum hourly wage of \$20 for fast-food workers (competitor employers for food service workers) beginning April 2024. However, in comparing fast-food employment to the district entry-level food service position, the district is at a disadvantage for several reasons including:

- A district food service job would not pay the same or more than the starting job at a fast-food establishment until after the employee has two years' experience.
- Fast-food jobs may provide more hours of employment and/or have more flexibility in work hours.
- Fast-food jobs may require fewer qualifications.

Hiring Process

Barriers in the district's application and hiring process also contribute to the staffing issues. The district has a continuous online job posting for the nutrition services assistant I position. The application process is also online with no option offered for those who do not have access to the internet. As previously mentioned, the job description has minimum qualifications that require training and experience. To complete an application, the applicant must create an account and receive an email. The applicant must then respond to the email and agree to a privacy policy. The process goes on to request a resume and information including an address, phone, email address; driver's license data, Social Security number; work experience; education; licenses and skills; and references. Once this information is provided, the application requests responses to 28 regular and 11 supplemental questions.

The district's hiring process is limiting in accessibility, confusing and overly burdensome to entry-level applicants. The process gives the impression that successful applicants must meet experience and educa-

tion requirements and thus discourages people from applying. The district's recruiting and staffing issues may be partially caused by this process.

The district needs to resolve its staffing shortages to provide a consistent workforce for its food service program. Without staffing stability, the district will continue to struggle with having reliable and trained staff to provide food services and will be reluctant to add to the food services or offerings. In addition, using a temp agency can be costly and does not provide for consistent and trained staffing for the longer term.

Recommendations

The food service program should:

1. Collaborate with the Human Resources Department to strategize options for filling vacant positions and improving staffing stability.
2. Collaborate with the Human Resources Department to address any compensation issues limiting the attraction and retention of staff through a review of hourly pay and hours of employment.
3. Collaborate with the Human Resources Department to address the barriers in the employment application process for entry-level positions.

Training and Professional Development

All food service personnel require regular ongoing training to best perform their jobs. The United States Department of Agriculture (USDA) has established minimum training requirements for school food service personnel. These requirements became effective on July 1, 2015, and mandate professional standards and annual training requirements for child nutrition directors, managers, and staff. The annual training hours required vary with each position and/or the number of hours worked. Training needs to be documented and is evaluated during state administrative reviews. Information about this mandate and training resources can be found at: <https://www.cde.ca.gov/ls/nu/pd-psbyposition.asp>.

The district provided extensive details of the mandatory trainings for staff offered both in person and online throughout the year. It seems to be aware of the requirements and necessary documentation, and required food safety trainings and certifications are well documented.

Nutrition services managers indicated the only regular meetings they have with staff are at back-to-school time and the end of the year. They may have two or three other meetings with site leads throughout the year as well, depending on the need. A district the size of Newport-Mesa Unified needs to have more frequent meetings between management and lead staff throughout the year to hear staff concerns and to reinforce district expectations. These meetings can also be used to provide more training in areas managers have identified as lacking during site visits such as students not taking a complete meal. Other topics desired by management or by site leads such as changes in menus or products can also be discussed. Brief training sessions could be conducted during these meetings in areas deemed necessary. Ideally, the department would hold regular meetings with the site leads monthly. Separate meetings with elementary and secondary staff could be held if this is desired and beneficial. This time invested can help avoid problems and ensure clear communication with site staff.

Regular site visits by management are vital. The director has oversight of the secondary schools and visits at least one site a week. The coordinator and operations manager have oversight of the elementary

schools, and each visit at least one elementary school every week. With the number of sites in the district, both managers need to schedule visits twice weekly to have a thorough understanding of activities at the sites. The district plans to make many menu improvements, and frequent site visits are critical to assess which are feasible.

Recommendations

The district should:

1. Continue with the mandatory trainings, certifications and documentation.
2. Increase the number of site lead meetings, preferably to once a month.
3. Require that managers schedule visits to sites at least twice weekly to observe, retrain and assess which menu or service changes are feasible.

Productivity

The Food Service Department provides for the district's preschool through grade 12 students at 32 schools. The district has a central kitchen that prepares and delivers food to the elementary schools daily.

Ten elementary schools have kitchens that are too small to prepare and heat foods. The elementary sites include Adams, California, College Park, Killybrooke, Paularino, Pomona, Sonora, Victoria, Whittier and Woodland, which are sent hot meals in warming carts. The other elementary schools prepare and heat their own food. All elementary sites are supplemented with entree salads and sandwiches from the central kitchen four days a week. The high schools and middle schools prepare their own meals. Most of the food is heat and serve, but they assemble some semiscratch preparation of entrees and a variety of sandwiches and entree salads.

The food service program has 149 authorized positions for staff in addition to management positions. Compared to the staffing plan, the department has a severe labor shortage and inconsistency in staffing. Approximately 50 of the authorized positions are either vacant or held for a leave of absence. Additionally, the program regularly experiences a high number of employee absences. The district provided FCMAT with documentation on the number of planned hours used daily for central kitchen staff and site staff. The planning document does not reflect actual daily staffing at the sites due to vacancies and absences, but it includes the number of hours budgeted and provides the only consistent way to analyze labor ratios.

Meals per labor hour (MLPH) is the usual assessment of productivity in staffing. The industry standard is 30 MPLH. The MPLH can be influenced by local conditions, production methods, type and the number of food offerings, and delivery or serving method. Sites requiring multiple points of sale sometimes need more labor during meal serving times; therefore, the acceptable range may decrease to 20-25 MPLH. Districts with a central kitchen should be able to increase their MPLH into the high 30s or more.

As mentioned, the district's central kitchen prepares all the food for 10 elementary schools and sandwiches and entree salads for all 22 elementary schools. In the MPLH analysis, staff hours in the central kitchen are divided among the elementary schools as a percentage based on the level of service provided by the central kitchen. For the analysis, 80% of the central kitchen staff hours are assigned to the schools where all meals are delivered, and the remaining 20% are added to the other elementary sites. Breakfast meals and after-school snacks are much simpler to prepare and serve than lunch. Therefore, using a portion of a full meal or a meal equivalent (MEQ), they are counted as half-meal for breakfast and one-third meal for

snacks. Secondary schools are autonomous in their preparations; therefore, no central kitchen staff hours are attributable to them, and only their site staff hours are used in MPLH calculations.

An MPLH analysis using planned staffing and actual meals served was conducted for all sites for October 2022, and May and October 2023. The results were similar, with elementary school averages of 14 to 15 MPLH, secondary at nine and 10 and district averages of 12 to 13. See table below and spreadsheets in [Appendix B](#) for more detail.

Total Hours

Month/Year	Total MEQ	(Including Central Kitchen)	Elem. Avg. MPLH	Sec. Avg. MPLH	Dist. Avg. MPLH
Oct 2022	8602	696.25	14	10	12
May 2023	9119	696.25	15	10	13
Oct 2023	8570	696.25	15	9	12

These numbers are well below the industry MPLH standards and indicate excessive staff hours for the number of meals produced. The productivity could be improved by implementing fewer staff hours or more meals served. The district needs to review its staffing at all sites and decide what levels are appropriate.

Survey responses from other school districts about classified nutrition staff were not specific or consistent enough to compare staffing levels and productivity. However, surveys indicated many districts were similar to Newport-Mesa Unified as they also had central kitchens that prepared food for some of the schools and some schools that prepared their own food. Survey responses indicated the districts do some scratch cooking and some heat-and-serve cooking.

With the current shortage and inconsistency of work staff, it is difficult for the district to add to its food service offerings, including providing scratch cooking or special menus. With a more stable work force, the district could perform some scratch cooking and/or create the additional menu items it desires, such as those similar to popular restaurants. The district could also consider selling a la carte items since any menu changes that attract more students, thus increasing participation, will improve the MPLH equations as well as revenue.

During site visits and through reviewing district reports, FCMAT observed that breakfast participation is low in some schools, which affects productivity and may be an indicator of satisfaction and/or accessibility. To increase participation, it may be advantageous to introduce breakfast in the classroom or serve this meal at morning recess (also known as “nutrition break”) wherever possible. Many districts have seen large increases in participation when either of these options is implemented. Morning nutrition is important to a child’s ability to concentrate and learn, and with the district’s interest in the nutritional well-being of the students, this change may be worth considering.

Before filling the vacant staff positions, the district needs to update its planned staffing levels to reconsider whether each position is necessary or could be eliminated. Many secondary sites have multiple vacancies and low MPLH, which presents an opportunity to reduce the number of authorized positions before hiring. The district should also consider reassigning staff from some sites to ensure vital vacancies are filled at other sites. Yet another option is to combine some of the vacant positions with positions already staffed to give current staff more hours. This would fill the program needs and may help stabilize the workforce. Site service needs and productivity levels (MPLH) could both be used to make these determinations.

Recommendations

The district should:

1. Review planned staffing at all sites and consider changes. With the number of vacancies, consider eliminating and/or relocating some planned staff to other schools.
2. Consider combining some of the hours from vacant positions to those of current staff to create longer-hour positions.
3. Consider options for increasing participation with menu changes, such as: breakfast in the classroom or during midmorning nutrition break or recess, a la carte options, and foods similar to popular restaurants.

Cafeteria Fund

The district maintains a special fund to account separately for cafeteria revenues, expenditures, and balances, as authorized by BP 3551. These funds are authorized by the California School Accounting Manual (CSAM) and generally accepted accounting principles (GAAP). They are intended to be a self-balancing set of financial accounts segregated from other funds to account for special activities with specific laws, restrictions and purposes. This cafeteria fund is also known as Fund 13.

FCMAT reviewed the district's Fund 13 fiscal reports for years 2021-22 through the current approved budget for 2023-24. The chart on the following page shows the district's food service fund expenditures and fund balances realized and projected for the years reviewed.

Overall, Fund 13 experienced a decrease in revenues and an increase in expenditures. With COVID-19, additional federal support funds were realized for 2021-22 that were not sustained in subsequent years. In addition, costs have significantly increased in years 2022-23 and 2023-24.

The chart demonstrates that the district's food service program has not been self-sustaining, and the district has been making significant and increasing contributions to the program. These contributions are identified as "transfers in" on the chart. All but one of the survey responses received reported that the districts were self-sufficient and required no contribution from the general fund to operate.

According to interviews with district leadership, the contributions are intentional and made to provide desired services to the students and community. Per BP 3551, "[t]he Governing Board intends that, insofar as possible, school food services shall be a self-supporting, nonprofit program." District practices need to consistently adhere to board policies. Deviation from policy can be seen as failure to adhere to board direction. Therefore, the policy either needs to be followed, or amended by the board to align with the current direction of the district administration.

Fund 13

Actuals	Estimated Actuals 2021-22	Budget 2022-23	Budget 2023-24
Revenues			
Federal	\$8,487,219	\$4,344,700	\$4,759,061
State	\$445,875	\$2,642,288	\$3,983,102
Local	\$22,605	\$60,000	\$110,000
Total	\$8,955,699	\$7,046,988	\$8,852,163
Expenditures			
Salaries and Benefits	\$5,462,063	\$6,169,149	\$7,133,666
Supplies	\$3,169,960	\$4,326,822	\$4,665,354
Services and Operating	\$43,352	\$98,210	\$(4,100)
Capital Outlay	\$168,361	\$15,000	\$100,000
Other Outgo	\$309,823	\$540,688	\$596,822
Total	\$9,153,559	\$11,149,869	\$12,491,742
Excess (deficiency)	\$(197,860)	\$(4,102,881)	\$(3,639,579)
Transfers in	\$431,930	\$3,615,021	\$3,639,579
Fund Balance			
Beginning	\$449,620	\$683,691	\$195,831
Increase (decrease)	\$234,071	\$(487,860)	-
Ending	\$683,691	\$195,831	\$195,831
Reserve (Percent of expenditures)	7.47%	1.76%	1.57%

Source: Standardized Account Code Structure (SACS) forms for 2022-23 unaudited actuals and 2023-24 July 1 budget.

Analyzing the Fund 13 budget information above, FCMAT found the largest budget increases were in supplies expenses, which increased by nearly \$1.5 million or 47% from 2021-22 to 2023-24, and employee compensation costs, which rose by over \$1.6 million or 30% for the same period. These increases are mostly due to changes in the cost of goods and employee compensation experienced in the overall economy, which are expected to continue in the foreseeable future. Many cost increases may be unavoidable under current conditions. As education funds are finite, any inefficiencies in one program can burden resources that could be used in other programs. Therefore, the district needs to make every effort to ensure efficient use of resources in every program, including food service. Considerations influencing food service revenues, costs and efficiencies are discussed in other sections throughout this report.

Recommendations

The district should:

1. Consider reviewing and revising BP 3551 to ensure it is aligned with board priorities and with the current direction of district administration.
2. Regularly review the cafeteria fund to ensure district priorities are reflected in the budget.
3. Seek opportunities to increase funding and control costs (refer to other sections of this report for details.)

Facilities, Distribution and Equipment

During fieldwork, FCMAT visited several of the district's food preparation locations, many of its serving facilities, the central kitchen, and the food service warehouse. The team observed the condition and functionality of the kitchens, serving areas and multipurpose rooms. The cleanliness of each location was satisfactory, and the food service staff seemed to take pride in the kitchens and were interested in keeping them in good working order. Ten elementary schools have small kitchens and cannot cook on-site should the district determine to do so. Most of the other schools visited have adequate workspace, serving lines and cafeteria eating areas spacious enough for the food service program's needs. At most of these schools, staff confirmed that the workspaces and kitchen designs are adequate, with the exception of the need for proper equipment to prepare more meals on-site.

The food service warehouse and delivery system consist of one lead warehouse employee and six delivery driver positions who are supervised by the child nutrition operations/distribution manager. All the drivers work on food service distribution duties and district warehouse operations. The operations/distribution manager also supervises half of the elementary sites and oversees the central kitchen operations.

The central kitchen's food service dry storage warehouse is adequate and equipped with multilevel racks, but improvements could be made. According to interviews with staff, the refrigerator and freezer units were built during the late 1980s and need to be replaced. Interviews with staff indicated that condensation buildup between a walk-in refrigerator and warehouse wall was causing considerable damage. Plans are being developed to replace and modernize all the refrigeration equipment at the central kitchen.

The central kitchen is divided into three major production areas: hot food preparation, sandwich production, and salad production. It is equipped with convection ovens and other pieces of equipment normally seen in a bulk production kitchen. The department recently purchased a food packaging machine but has been unable to use it because of the staff shortage. Meals are prepared, placed in hot transport carts, and transported to the 10 elementary sites that have small kitchens and cannot cook meals on-site. The remaining elementary and secondary sites cook breakfast and lunch on-site. Interviews with staff indicated that the central kitchen operation lacks the space, equipment, labor, and capacity to cook more scratch items for the 10 elementary schools that receive its meals.

Adequate facilities and equipment are needed for efficient function of the food service program, and the district needs to provide the tools for proper handling and storage of food items and efficiency in preparation and distribution of meals.

Recommendations

The district should:

1. Evaluate the equipment needs of sites that cannot produce meals and develop a plan to provide proper equipment for the services desired.
2. Make it a priority to complete the repairs or remodeling of the refrigeration walk-in unit and warehouse to prevent further damage to facilities.
3. Ensure that the refrigeration/freezer units' modernization project for the central kitchen is completed.

Ordering and Purchasing

The lead warehouse worker controls the district's food and supplies inventory. Interviews with staff indicated that inventory systems are manually maintained, but all options are being considered to automate the system. The elementary and secondary sites submit their orders for supplies, condiments, supplemental menu items, and after-school snacks via a clipboard system. In this system, orders are written on forms attached to clipboards that are collected daily as deliveries are made and returned to the warehouse to be fulfilled the following day.

The district does not maintain written purchasing procedures. Procedures should be documented and identify individual staff responsibilities. Without this detail, accountability for ordering and compliance will be difficult to enforce. The central kitchen primarily orders fresh produce from the USDA Department of Defense (DoD) Fresh Fruit and Vegetable Program, and after an open purchase order is issued, USDA entitlement funds are used to make these purchases. When the department's entitlement funds are exhausted or product is not available, an informal price solicitation is made from several commercial suppliers. The lowest priced supplier is used. Elementary sites order produce from the central kitchen by submitting a daily Transport Record and secondary schools do so using a Secondary Requisition Form. All sites are provided with a Vegetable Ordering Guide to determine serving sizes and estimated number of servings per case, and all schools are responsible for placing milk deliveries from Hollandia Dairy for each school day. Orders for milk delivery the following school day may be placed online or by calling an 800 number provided by the vendor. These are acceptable and common ordering practice and work well for the department and sites.

Purchasing is an extremely important function in a food service program. The goals should be to acquire the best price for needed items and to use vendors that provide quality service. The best way to accomplish these goals is through implementation of best practices and procedures for bids and quotes. Some districts have found it advantageous to form food service purchasing cooperatives with other districts to increase purchasing power and decrease the administrative burden of duplicated paperwork. In some cases, the use of a cooperative may not be advisable because of the large geographical distances between participating districts.

Piggybacking is another method for procurement of goods and services that can help the district secure competitive pricing. It is authorized in Public Contract Code Section 20118 and allows school districts to make purchases using the bid awarded by another public agency or corporation if the board determines it is in the district's best interest. Education Code (EC) 38083 allows districts to purchase perishable food-stuffs and seasonal commodities needed to operate cafeterias in accordance with the rules and regulations adopted by the governing board, notwithstanding any Education Code provisions that conflict.

The food service program is a member of the Super Co-Op purchasing group. The San Mateo-Foster City School District is the lead district for this cooperative with authority to contract for USDA foods and related services on behalf of member districts. The district is also a member of the South Orange County purchasing group for processed commodities and commercial snack and beverage products. Gold Star Foods is the distributor for both purchasing groups. The program is also part of the Beach Cities Nutrition Services Cooperative for paper products and cleaning supplies. For dairy products, the department uses the piggy-back option contained in the Capistrano Unified School District contract with Hollandia Dairy.

As part of the requirements for receiving federal funds, purchasing must comply with the Buy American Provisions (Title 7, Code of Federal Regulations Sections 210.21(d) and 220.16(d)/ USDA Food and Nutrition Service Policy), which requires "that a school food authority purchase, to the maximum extent practicable, domestic commodities or products."

The California Department of Education (CDE) is required to perform an off-site procurement review a minimum of once every eight years for all public-school districts, charter schools, and county offices of education. The CDE conducted a procurement review of the food service program's purchasing practices for the fiscal year ending in 2022-23. The district provided FCMAT with a copy of the Procurement Review Executive Summary dated June 7, 2023. The following is a list of the findings:

1. For formal purchases, the department did not conduct a cost or price analysis prior to solicitation.
2. The Informal Bid or Request for Proposal (IFB/RFP) was not in compliance. It did not identify all the specifications, evaluation factors, and their relative importance, with price being the primary factor.
3. Several invoices exceeded the \$10,000 per transaction federal micropurchase threshold. Board policy does not have language increasing the threshold to a higher amount. Effective August 1, 2018, the federal micropurchase threshold was increased from \$3,500 to \$10,000 per transaction.
4. The department did not provide a Code of Conduct policy.
5. The department did not submit a copy of its Procurement Procedures as required by the CDE.
6. The Buy American Provision is not included in any procurement documents and the requirement to document the use of non-domestic food exceptions.

All the identified errors should have been corrected immediately to comply with state and federal law regarding the procurement of goods and service for the food service program. Documentation confirming the corrections must be provided for the CDE's next procurement review of the food service program.

Recommendations

The district should:

1. Consider piggybacking for produce items with a recently awarded bid for potentially better pricing.
2. Develop and implement written procedures that clarify who is responsible for food service procurement. Documents reviewed by FCMAT only state that the central kitchen places orders for the department.
3. Ensure that all procurement reviews findings are corrected immediately to comply with federal and state procurement law.

Meal Program

Menu Compliance

The district participates in the National School Lunch and Breakfast programs, which are regulated by USDA and the CDE. During the federal reauthorization of the programs in 2010, regulations were updated with the most comprehensive changes to the program in 15 years. Initial guidelines became effective in the 2012-2013 school year.

Section 9(a)(4) of the Richard B. Russell National School Lunch Act (NSLA) requires that school meals reflect the latest Dietary Guidelines for Americans (Title 42, United States Code Section 1758(a)(4)). In addition, Section 201 of the Healthy, Hunger-Free Kids Act of 2010 amended Section 4(b) of the NSLA to require the USDA to issue regulations to update the meal patterns and nutrition standards for school lunches and breakfasts based on the recommendations issued by the Food and Nutrition Board of the National Research Council of the National Academy of Sciences (Title 42 United States Code Section 1753(b)). The following website contains additional information regarding these issues: <https://www.cnips.ca.gov/Splash.aspx>

The regulations seek to increase the availability of fruits, vegetables, whole grains, and fat-free and low-fat milk on school menus; reduce the levels of sodium, saturated fat and trans fat in school meals; and meet the nutritional needs of school children within specified calorie requirements. The intent is to provide meals that are high in nutrients and low in calories, which better meet students' dietary needs and protects their health.

In addition to higher fruit and vegetable requirements, districts must offer a wide variety of vegetables, including specified weekly amounts of vegetable subgroups, which include dark green, red/orange, starchy, and legumes. While this is positive nutritionally, it has complicated menu planning and to some extent, student acceptance. A full cup of fruit must be offered at breakfast. At lunch, a half-cup of fruit, three-fourths cup (kindergarten through grade eight) and one cup (grades nine through 12) of both fruit and vegetables must be provided. Students must take at least one half-cup of fruit or vegetables with both breakfast and lunch regardless of whether they want it. Districts have seen an increase in waste due to this requirement.

Menus must meet nutritional guidelines for calories, fat, trans fat and sodium, and these guidelines vary depending on the age group. Menus must be analyzed to ensure they meet the requirements. Detailed information on menu requirements can be found in the charts included in this report and at the following website: <http://www.cde.ca.gov/ls/nu/he/smi.asp>.

An "offer versus serve" menu plan option is also part of the meal requirements. This means that a certain number of items must be "offered" to students, and a certain minimum number must be "served" to students. "Served" also refers to those items taken by students. The regulations dictate that five items must be offered at lunch and four at breakfast, but students are only required to take three at each meal. They may also take all the items if desired. Other than the requirement that one of the three items taken must be a fruit or vegetable, students may choose or refuse whatever they want. The purpose of offer versus serve is to provide students with choices and an option to refuse items they do not intend to consume and to prevent waste (and extra expense) of these items. The district is aware of this and usually practices it. In observations at some secondary sites, members of the FCMAT study team noticed that some students were going through the line without the complete meals. In some cases, nutrition staff did not see this, and in others, they appeared to observe and allow it. Regular training and site observations by supervisors should be conducted to ensure this regulation is being followed.

A FCMAT analysis of menus and nutritional content found that the district is following regulations and meeting nutritional targets. According to district management, nutritional analysis is reviewed and adjusted with any menu changes to ensure they remain in compliance. Should menus not meet nutritional guidelines, corrective action will be required, or ultimately reimbursement for meals may be disallowed.

Menu Opportunities

The menus consist mainly of prepackaged items, but some are prepped from scratch or semiscratch, mostly at secondary sites. Semiscratch is combining some commercially prepared foods such as sauces and pre-cooked meats with rice, beans or pasta to make items such as pastas, burritos, chili and sandwiches.

Elementary school breakfasts only include cold items such as cereals, breakfast bars, yogurt and granola, bagels, and banana bread. Fruit and milk are also offered. At lunch these schools have one hot entree, a district-made entree salad and sandwich, plus fruit, vegetables and milk.

The secondary sites generally have a hot entree as well as a variety of cold items for breakfast. Lunch menus generally offer at least two hot entrees plus a variety of cold items – freshly made sandwiches, entree salads and yogurt parfaits, and sides of fruits, vegetables and milk.

The menu cycles at all sites are just three weeks, which results in repetition. Many districts offer menu cycles of four to six weeks. The reason given for a short menu cycle is limited freezer space; however, this issue could be addressed by extending the cycle to include more weeks. This could be accomplished by repeating foods throughout the cycle and rotating in a few new items to avoid monotony.

The district's goal is to upgrade the menus with better food and more scratch cooking. The problem is agreeing on a definition of "better" since everyone's perception is different. Although many districts want to introduce scratch cooking, the results are sometimes unappealing to students if it includes unfamiliar foods. The district needs to survey students, parents, and others about the types of foods they want to see included on the menu. The meals served by the district are typical of most schools, and FCMAT's observations indicate the students enjoy them. Since the job description of the nutritionist includes conducting food surveys, this position should work with other nutrition managers to conduct and analyze these surveys.

The Nutrition Department's inconsistent labor force makes scratch cooking difficult, but a few approaches could be effective. District staff members indicated they will start sending bulk food to elementary schools two times a week instead of providing only packaged foods. October menus reflect this goal. The new bulk items include breakfast items such as breakfast pizza, French toast or waffles with sausage and breakfast sandwiches. Lunch additions include chicken nuggets, crispy chicken drumsticks, breaded mozzarella sticks with marinara sauce, and macaroni and cheese. Serving these items presents a challenge to sites if labor shortages continue. Additional staff will be required to scoop food onto individual trays as students come through the line, and more cleanup will be necessary. However, the appeal of homemade food may prove to increase participation and satisfaction. Further, bulk items cannot be added to nutrition breaks due to time and logistics constraints.

To add variety, the district could introduce a few new food items at a time. One example mentioned by staff is bento boxes with meats, cheeses, hardboiled eggs, breads, fruit and vegetables and other items. Staff members could alternate some simple boxed lunches into the sandwich and entree salad rotation that they already provide. Divided containers with lids are available from paper suppliers and could be used rather than the wrapping machine until enough trained staff is available.

Staff members indicated they would like to serve other items such as foods from local vendors including pizza, Pick-Up Stix, Subway and other favorites. However, these vendors may find it difficult to supply the quantities needed and meet nutritional requirements. Requesting nutritional information about vendor foods can allow the district to determine if the foods can fit into the menu while maintaining nutritional compliance. To make it more feasible for vendors to provide the quantities needed, the district can rotate the days that these are offered at various schools.

Another concern in using outside vendors is the increased cost and the probability that more students would want these items, thus increasing meal lines. These concerns are valid but should be considered along with the likely increase in revenue from participation reimbursements. Some of these items could also be sold separately with prices set to cover costs. These changes could provide variety and encourage higher participation without requiring extra labor. The district wants to offer foods with greater appeal to students, so cost may not be as important as student satisfaction and increased participation.

Recommendations

The district should:

1. Conduct regular supervisor visits to sites during mealtimes to help ensure regulations like offer versus serve are followed.
2. Continue following regulations and ensuring nutritional compliance through regular observations and analysis.
3. Consider increasing the number of weeks in the menu cycle to four to six.
4. Continue efforts to add some simple scratch or semiscrash cook items to the menu offering.
5. Consider adding items to the menu such as bento boxes substituted into the current sandwich and entree salad rotation.
6. Consider adding some outside vendor foods (e.g., pizza, Pick-up-Stix, Subway) to the menu on a limited basis or sold separately.

Wellness Program

School districts participating in the National School Lunch Program have been required to have wellness committees since 2006. This regulation was part of the Child Nutrition Reauthorization Act of 2004 and was expanded in The Healthy Hunger-Free Kids Act of 2010. Newport-Mesa Unified policy covers the requirements established in legislation, including goals for nutrition education and physical activity, and nutrition guidelines for all foods available on campuses. The district wellness requirements also designate that the committee is to include parents/guardians, students, food service employees, physical education teachers, school health professionals, board members, school administrators, and members of the public.

More information about requirements of a district wellness policy and suggestions for implementing one are available on the CDE website: <http://www.cde.ca.gov/ls/nu/he/wellness.asp>.

The district's wellness committee members include the nutrition services director, coordinator, nutritionist, nutrition services administrative assistant, a student, a teacher (who also has children in the district), a board member and the director of health services. The district policy follows guidelines, and many areas are being addressed, such as nutrition education and the nutrition standards in the meal program. The nutrition services website contains a great deal of nutrition education materials. The COVID-19 pandemic interrupted the progress of the wellness program, but it is becoming active again as evidenced by the committee's meeting in May 2023 to review and update the policy and goals for improvement.

Among the items considered by the committee were menus, student satisfaction, and classroom birthday parties. As discussed in previous sections of this report, the menus are determined by nutrition requirements, staffing, food availability, and cost. Student input and the low level of participation indicate some level of dissatisfaction with current menus. Classroom birthday parties are always a contentious topic. Some parents and teachers feel they should be able to serve whatever treats they want; others want none or only healthy options. Since these treats are not sold or part of the school nutrition program, no regulations govern them. Therefore, this is a district decision. To better understand the extent of wants and concerns, the committee should create and distribute surveys about the menus and birthday parties and any other related topics. With so many nutrition services staff on the committee, it should be able to structure questions that reflect requirements as well as encourage feasible responses. Teachers, board members and health services should provide input on classroom parties.

A Triennial Wellness Assessment was completed in June 2023, which is posted on the nutrition services [website](#). It lists wellness goals and how well the district met them, as well as curriculum used in wellness teaching. The district has identified its accomplishments and areas for improvement. This is clearly stated in the assessment, which indicates that the wellness program is working towards its goals in nutrition, school safety, and fitness.

Recommendations

The district should:

1. Continue to support an active wellness committee with regular meetings and assessments.
2. Consider surveying students, parents, and district staff to identify their food service wants and needs. The survey should be structured to include some background of regulations to inform respondents and encourage feasible responses.

Eligibility and Participation Trends

FCMAT visited numerous schools to observe food service and meal participation for breakfast, nutrition break and lunch. Most of the serving lines flowed smoothly, especially at the elementary sites. However, at Corona Del Mar High School, the lines were congested and slow due to the limited number of POS stations for students to enter their personal identification numbers (PINs) after choosing their reimbursable meal items. Interviews with staff indicated that although the lunch meal service is 30 minutes, students are not willing to wait longer than 10 minutes. With the Universal Meal Mandate, all students now have access to meals at no cost. Additional POS stations and staff members to serve would likely increase the speed that students go through the meal service lines.

Beginning in the 2022-23 school year, California became the first state to implement a statewide universal meals program for students. Starting on July 1, 2022, EC 49501.5 required public school districts, county offices of education, and charter schools that serve students in grades TK-12 to provide two meals free of charge (breakfast and lunch) during each school day to students who request them, regardless of their free or reduced-price meal eligibility. The CDE will reimburse local educational agencies (LEAs) for all nonreimbursed expenses accrued in providing federally reimbursable meals to students, if the LEA participates in the School Breakfast and National School Lunch programs and serves USDA reimbursable meals. LEAs are still required to abide by federal regulations and guidelines, because universal meals are meant to supplement, not replace, the federal school nutrition programs. Under EC 49501.5, the meal reimbursement amount will not exceed the difference between the federal and state free reimbursement rates. Additional state reimbursements are provided for reduced-price and paid meals to ensure LEAs receive the same reimbursement for those meal categories as they would for meals served at the state reimbursement rates for free meals. More detailed information regarding the California Universal Meals Program can be found at: <http://www.cde.ca.gov/ls/nu/sn/cauniversalmeals.asp>.

The study team compared student eligibility and the average number of meals served per day districtwide in October 2022 to eligibility and participation in October 2023. Prior fiscal years were not included in this analysis because they would not reflect the impact of the Universal Meal Mandate (universal feeding) to the district meal programs.

Eligibility Trends

Year	Student Eligibility	Difference in Eligibility
2022-23	18,233	-
2023-24	19,606	1,373 students / 8% increase

Sources: 2022-23 and 2023-24 October reimbursement claims; rounding used in calculations; Harper Preschool not included in calculations.

Eligibility data from 2022-23 through the current year indicates an increase of 8% in the district meal programs. According to district staff, most of the schools have an increase in eligibility in October because direct certification is performed in the middle of that month. As the school year progresses, the number of new-directly certified students decreases, which leads to a significant reduction in program eligibility.

Daily breakfast and lunch participation was compared for October 2022 and October 2023 with the following results: the number of students participating in the breakfast and nutrition break programs has increased by 12% and lunch participation has increased by 10%. Not all the schools offer a nutrition break. For those sites that do, site staff noted a significant increase in participation compared to other schools.

Meal Participation Trends

Year	Serving Days	Breakfast	Daily Avg.	% Increase	Lunch	Daily Avg.	% Increase
2022-23	21	69,573	3,313		142,477	6,783	
2023-24	21	77,605	3,695	12%	156,060	7,431	10%

Sources: 2022-23 and 2023-24 October reimbursement claims.

Notes: Rounding used in calculations; Harper Preschool not included in calculations.

Many factors can affect participation, including an increase or decrease in enrollment or eligibility, menus, the time of day meals are offered, bus schedules, and the speed of serving lines. Demographics may prevent an increase in participation because some students in higher-income schools may prefer to order food from off-campus vendor, instead of eating school meals. However, the district needs to identify the issues and consider modifications to change this pattern. For example, more student taste-testing activities could be scheduled periodically at those schools to allow students to sample new products, and the food service program could be promoted at wellness committee meetings where parents and students can identify the benefits of school meals.

Provisions

In an effort to reduce the amount of paperwork at the local level, in the 1980s Congress incorporated into Section 11(a)(1) of the National School Program Act three alternative provisions (Provisions 1, 2 and 3) to the standard requirements for annual determination of eligibility for free and reduced-priced meals. Another alternative method for claiming student meals is called the Community Eligibility Provision (CEP) and is available to all school districts. CEP is a four-year alternative meal counting and collection procedure. Participation in the CEP also reduces paperwork and other administrative burdens at the local level by simplifying the traditional operating procedures for meal eligibility and meal counting while eliminating the meal application process. Schools and LEAs with a minimum identified percentage that is greater than or equal to 40% in the prior school year may participate in the CEP program.

Effective October 26, 2023, the USDA reduced the minimum identified student percentage (ISP) from 40% to 25%. The ISP is the percentage of students who are directly certified to receive free meals. This means that LEAs, schools, and groups of schools will only be required to have a minimum ISP of 25% to be eligible to participate in the CEP. Additionally, eligibility for a grace year is lowered for schools or groups of schools who are in year four of the CEP cycle and have an ISP of less than 25% but equal to or greater than 15%. When considering participation in the CEP, LEAs are encouraged to consider their ability to provide meals at no cost to students and cover LEA operating costs. If the total amount of federal assistance available does not fully cover the gap, LEAs must use nonfederal funds to do so. In California, supplemental state reimbursement is provided to cover the gap between meals claimed at the paid rate and meals claimed at the free rate. The California Universal Meals Mandate required LEAs with high-poverty schools to adopt a federal universal meal service provision, such as the CEP or Provision 2. A school is considered high poverty if the site is eligible to operate under the CEP. This means that any school with an ISP of 25% or more is required to apply for a federal provision.

In the current fiscal year, 15 of the district's 32 TK-12 schools participate in CEP. For schools not on CEP, the district uses the standard method of claiming federal and state reimbursement for meals served to students. With this claiming method, the district receives federal reimbursement based on each participating student's meal eligibility: free, reduced-price, or paid. Under the California meal mandate, additional state reimbursements are provided for reduced-priced and paid meals to ensure the district receives the same reimbursement for these two categories as the free reimbursement rate. When a district uses the standard method of claiming federal and state meal reimbursements, it must collect a considerable amount of paperwork for each student or household to determine each student's eligibility annually in compliance with the USDA requirements. It may benefit the district to conduct a preliminary calculation for the CEP program using the new ISP threshold of 25% to determine if the schools that are not on CEP now qualify. Because of universal feeding, the total reimbursement per meal would not increase, but it would significantly reduce the amount of paperwork and administrative burden of standard meal counting.

Participation in the CEP program has many advantages. For example, utilization of POS systems to account for student meals becomes unnecessary. Many districts that participate do not use a computerized system at CEP schools; a simple meal count will suffice. Labor hours needed to process meal applications, perform verification tasks and track student participation by eligibility are reduced. More information on the CEP is available at: <http://www.cde.ca.gov/ls/nu/sn/cep.asp>.

The Provision 2 alternative claiming method is typically used when a district does not meet the ISP threshold for CEP participation approval. The district needs to explore Provision 2 implementation for schools that do not meet the 25% ISP threshold. The district would need to review its CALPADS data for April 2024 to confirm eligibility for the 2024-25 school year, because April data is used for both CEP and Provision 2

election for the following year. More details about the School Nutrition Program provision options may be found on the CDE website at: <https://www.cde.ca.gov/ls/nu/sn/provisions.asp>.

When analyzing the feasibility of moving to either alternative reimbursement program, the district must consider the effects on student data collection and reporting used for the Local Control Funding Formula (LCFF). Schools that use the CEP may establish a base year for LCFF purposes. Schools that use this option to establish a new LCFF base year must collect income data for all eligible students at least once every four years and collect income data for every newly enrolled student in the intervening years. More information regarding verification responsibilities related to LCFF when electing an alternative meal reimbursement program can be found on the CDE website at: <https://www.cde.ca.gov/fg/aa/lc/lcfffaq.asp>.

Recommendations

The district should:

1. Ensure that the food service program management staff continues to monitor the impact of universal feeding and track student meal participation at all schools, identifies trends, and determines how to remove obstacles to continue increasing participation.
2. Consider implementing CEP or Provision 2 at the schools currently not on either alternate claiming method.

Federal Funding Compliance

For employees working on multiple activities or cost objectives, federal regulations require school food authorities (SFAs) to use a personal activity report (PAR) or equivalent documentation that is prepared at least monthly. The purpose of this time and effort is to ensure that SFAs used federal funds to compensate an employee only for time spent on work activities that are allowed under the terms and conditions of the federal fund source. The federal funded portion of the employee salary must reflect the individual's actual time and effort expended for that federal program.

According to documents provided by the district, the Food Service Department documents salaries and wages for the six delivery drivers using the CSAM. This schedule is used to determine time and effort charges to the child nutrition program and district warehouse operations. The salaries and benefits charged to the child nutrition program range from approximately 39% to 67% of those for all six drivers. LEAs may use this alternative documentation for an individual who works on multiple activities or cost objectives. A program documenting time and effort for employees under this substitute system is permitted to certify these semiannually.

More information on documenting employee time and effort in school nutrition programs is available at: <https://www.cde.ca.gov/ls/nu/sn/mbsnp062014.asp>. For information on the substitute accounting system is available at: <http://www.cde.ca.gov/fg/ac/co/timeaccounting2013.asp>.

Recommendations

The district should:

1. Evaluate the alternative method used to document time and effort for delivery drivers and ensure it is an accurate account of time charged to the child nutrition budget.
2. Consider the use of a PAR to account for delivery drivers' time and effort activities to ensure accurate cost time-keeping of activities.

Grant Funding

In school years 2021-22 and 2022-23, district food service programs in general experienced significant issues in purchasing food and supplies through normal distribution channels with vendors. Product shortages and price increases made it difficult for operators to meet the program meal pattern requirements. As a result, USDA allocated approximately \$115 million for the CDE to allocate supply chain relief to SFAs. Funding was noncompetitive, and sponsors were only required to complete an online attestation statement to receive the funds. Supply chain grant funds were distributed in several allocations. The district received \$487,859.87 in 2021-22 and \$636,792.26 in fiscal year 2022-23 for the second and third allocations. On August 7, 2023, the USDA announced that a fourth allocation in supply chain funds would be available to school districts. The supply chain assistance funds are disbursed using a predetermined formula with two components: a base amount of \$5,000 and a proportional amount based on each SFA's student enrollment. Additional information on this grant funding can be obtained at: <http://www.cde.ca.gov/ls/nu/scafunds.asp>.

With the implementation of California's Universal Meals Program, the state appropriated \$150 million for the CDE to fund kitchen infrastructure upgrades and training for food service staff, also referred to as Kitchen Infrastructure and Training (KIT) funds. In fiscal year 2021-22, the district was awarded \$25,000. In fiscal year 2022-23, Assembly Bill (AB) 181 appropriated an additional \$600 million to the CDE to continue funding kitchen infrastructure upgrades and food service staff training. The purpose was to increase a district's capacity to prepare freshly prepared meals on-site, and to serve fresh meals using minimally processed, locally grown sustainable foods. The district was awarded an additional \$680,072.00 in KIT funds. More information on KIT funds eligibility and guidance is available at: <http://www.cde.ca.gov/ls/nu/kidfunds2022.0>

In July 2022, the Consolidated Appropriations Act authorized the USDA to allocate approximately \$4.19 million to the state of California to competitively award eligible school food programs Equipment Assistant Grants (EAGs). In September 2022, the USDA announced approximately \$6.77 million in additional funding to award school food authorities SFAs a total of \$10.96 million. The grant funding was designed to support schools in serving healthier meals, improve food safety, ease issues related to supply chain disruptions, expand meal service to prekindergarten students enrolled at eligible sites and help support implementation of Universal Meals or expansion of the School Breakfast program. The grant was competitive, with a detailed scoring criteria. Each SFA could apply for not more than five sites with up to \$100,000 per SFA. The food service program was awarded a total of \$96,650.00. In the current fiscal year, USDA has again funded California with approximately \$3.37 million to competitively award eligible SFAs with EAGs. The funding will help support SFAs that did not receive infrastructure funds from the 2021 and 2022 KIT allocations. The district has indicated that it intends to apply for these funds again this year. For grant criteria and funding information, visit the CDE's equipment grant page at <http://www.cde.ca.gov/ls/nu/sn/eag.asp>.

Assembly Bill 181 also appropriated \$100 million from California's general fund to the CDE to distribute to LEAs. These were to be expended on implementing any of the following school food best practices (SFBP):

- Procuring California-grown or produced, sustainably grown, whole or minimally processed foods.
- Using California-grown, whole, or minimally processed foods in plant-based or restricted diet meals for students.
- Procuring plant-based or restricted diet meals.
- Freshly preparing meals on-site.

Apart from implementation of any of these four best school meal practices, SFBP funds may also be used to purchase equipment to support procurement or to implement freshly prepared on-site meals. Staffing related to implementing any of the SFBPs listed is also an allowable use of these funds. LEAs must maintain time and effort documentation when using SFBP funds for staffing. Unallowable expenses under this grant are indirect and infrastructure costs.

Funds were allocated to eligible LEAs, defined as school districts, county offices of education, and charter schools that sponsor the USDA National School Lunch Program or School Breakfast program. Funding amounts were determined by the number of LEAs registering for funds and calculations included in statute. This funding opportunity was also noncompetitive, and eligible entities only needed to register their interest using an online form. The LEAs receiving the funds are required to complete a mandatory report by June 2025. Participating LEAs will be asked to report to the CDE how they used the funding to increase California-grown or produced, sustainably grown, or whole or minimally processed foods, and plant-based and restricted diets in school meals. The district did not opt in for these noncompetitive, voluntary funds. More details on this voluntary grant opportunity can be found at <http://www.cde.ca.gov/ls/nu/rs/sfbpfunding.asp>.

Recommendations

The district should:

1. Review the central kitchen operations to consider all CDE funding opportunities to expand or provide best practices food services for all students in the district.

Appendices

A: Study Agreement

B: Meals Per Labor Hour Spreadsheets

Appendix A: Study Agreement



FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM STUDY AGREEMENT June 7, 2023

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the Newport-Mesa Unified School District, hereinafter referred to as the district, mutually agree as follows:

1. BASIS OF AGREEMENT

The team provides a variety of services to local educational agencies (LEAs). The district has requested that the team assign professionals to study specific aspects of the district's operations. These professionals may include staff of the team, county offices of education, the California Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this agreement.

In keeping with the provisions of Assembly Bill 1200, the county superintendent of schools will be notified of this agreement between the district and FCMAT and will receive a copy of the final report. The final report will also be published on the FCMAT website.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

1. Conduct an organizational and staffing review of the Food Service Department, and make recommendations for staffing improvements or reductions, if any. The team will make every effort to provide comparative staffing data for school districts of similar size and structure, and that are also community-funded/basic aid, if possible.
2. Examine the department's operations including, but not limited to, food preparation, meal service, student participation, staffing, federal and state compliance, menu planning, purchasing, warehousing and food storage, inventory and facilities, and make recommendations for improved efficiency, if any.
3. Evaluate the department's workflow and distribution of functions and make recommendations for improved efficiency to best meet the needs of the community, if any.
4. Review training and professional development programs for the department's employees and managers, and make recommendations for improvements, if any.

B. Services and Products to be Provided

1. Orientation Meeting – The team will conduct an orientation session at the district to brief district management and supervisory personnel on the team's procedures and the purpose and schedule of the study.

2. On-site Review – The team will conduct an on-site review at the district office and at school sites if necessary.
3. Exit Meeting – The team will hold an exit meeting at the conclusion of the on-site review to inform the district of significant findings and recommendations to that point.
4. Exit Letter – Approximately 10 days after the exit meeting, the team will issue an exit letter briefly memorializing the topics discussed in the exit meeting.
5. Draft Report – Electronic copies of a preliminary draft report will be delivered to the district’s administration for review and comment.
6. Final Report – Electronic copies of the final report will be delivered to the district’s administration and to the county superintendent following completion of the review. Printed copies are available from FCMAT upon request.
7. Follow-Up Support – If requested by the district within six to 12 months after completion of the study, FCMAT will return to the district at no cost to assess the district’s progress in implementing the recommendations included in the report. Progress in implementing the recommendations will be documented to the district in a FCMAT management letter. FCMAT will work with the district on a mutually convenient time to return for follow-up support that is no sooner than eight months and no later than 18 months after completion of the study.

3. **PROJECT PERSONNEL**

The FCMAT study team may include:

To be determined

To be determined

To be determined

FCMAT Staff

FCMAT Consultant

FCMAT Consultant

4. **PROJECT COSTS**

The cost for studies requested pursuant to Education Code (EC) 42127.8(d)(1) shall be as follows:

- A. \$800 per day for each staff member while on site, conducting fieldwork at other locations, preparing or presenting reports, or participating in meetings. The cost of independent FCMAT consultants will be billed at their actual daily rate for all work performed.
- B. All out-of-pocket expenses, including travel, meals and lodging.
- C. The district will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon the district’s acceptance of the final report.

Based on the elements noted in section 2A, the total not-to-exceed cost of the study will be \$38,800.

D. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT's services are payable to Kern County Superintendent of Schools - Administrative Agent, located at 1300 17th Street, City Centre, Bakersfield, CA 93301.

5. RESPONSIBILITIES OF THE DISTRICT

A. The district will provide office and conference room space during on-site reviews.

B. The district will provide the following if requested:

1. Policies, regulations and prior reports that address the study scope.
2. Current or proposed organizational charts.
3. Current and two prior years' audit reports.
4. Any documents requested on a supplemental list. Documents requested on the supplemental list should be provided to FCMAT only in electronic format; if only hard copies are available, they should be scanned by the district and sent to FCMAT in electronic format.
5. Documents should be provided in advance of fieldwork; any delay in the receipt of the requested documents may affect the start date and/or completion date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's online SharePoint document repository, where the district will upload all requested documents.

C. The district's administration will review a draft copy of the report resulting from the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with pupils. The district shall take appropriate steps to comply with EC 45125.1(c).

6. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for different phases of the study and will be established upon the receipt of a signed study agreement:

Orientation:	to be determined
Staff Interviews:	to be determined
Exit Meeting:	to be determined

Draft Report Submitted:	to be determined
Final Report Submitted:	to be determined
Board Presentation:	to be determined, if requested
Follow-Up Support:	if requested

7. COMMENCEMENT, TERMINATION AND COMPLETION OF WORK

FCMAT will begin work as soon as it has assembled an available and appropriate study team consisting of FCMAT staff and independent consultants, taking into consideration other jobs FCMAT has previously undertaken and assignments from the state. The team will work expeditiously to complete its work and deliver its report, subject to the cooperation of the district and any other parties from which, in the team's judgment, it must obtain information. Once the team has completed its fieldwork, it will proceed to prepare a draft report and a final report. Prior to completion of fieldwork, the district may terminate its request for service and will be responsible for all costs incurred by FCMAT to the date of termination under Section 4 (Project Costs). If the district does not provide written notice of termination prior to completion of fieldwork, the team will complete its work and deliver its report and the district will be responsible for the full costs. The district understands and agrees that FCMAT is a state agency and all FCMAT reports are published on the FCMAT website and made available to interested parties in state government. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a report once fieldwork has been completed, and the district shall not request that it do so.

8. INDEPENDENT CONTRACTOR

FCMAT is an independent contractor and is not an employee or engaged in any manner with the district. The manner in which FCMAT's services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the district in any manner without prior express written authorization from an officer of the district.

9. INSURANCE

During the term of this agreement, FCMAT shall maintain liability insurance of not less than \$1 million unless otherwise agreed upon in writing by the district, automobile liability insurance in the amount required under California state law, and workers' compensation as required under California state law. Upon the request of the district and the receipt of the signed study agreement, FCMAT shall provide certificates of insurance, with Newport-Mesa Unified School District named as additional insured, indicating applicable insurance coverages.

10. HOLD HARMLESS

FCMAT shall hold the district, its board, officers, agents, and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of FCMAT's board, officers, agents and employees undertaken under this agreement. Conversely, the district

shall hold FCMAT, its board, officers, agents, and employees harmless from all suits, claims and liabilities resulting solely from negligent acts or omissions of the district's board, officers, agents and employees undertaken under this agreement.

11. COVID-19 PANDEMIC

Because of the existence of COVID-19 and the resulting shelter-in-place orders, local educational agency closures and other related considerations, at FCMAT's sole discretion, the Scope of Work, Project Costs, Responsibilities of the District (Sections 2, 4 and 5 herein) and other provisions herein may be revised. Examples of such revisions may include, but not be limited to, the following:

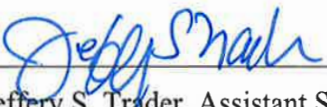
- A. Orientation and exit meetings, interviews and other information-gathering activities may be conducted remotely via telephone, videoconferencing, etc. References to on-site work or fieldwork shall be interpreted appropriately given the circumstances.
- B. Activities performed remotely that are normally performed in the field shall be billed hourly as provided as if performed in the field (excluding out-of-pocket costs).
- C. The district may be relieved of its duty to provide conference and other work area facilities for the team.

12. FORCE MAJEURE

Neither party will be liable for any failure of or delay in the performance of this study agreement due to causes beyond the reasonable control of the party, except for payment obligations by the district.

13. CONTACT PERSON

Name: Jeffery S. Trader, Assistant Superintendent, CBO
 Telephone: (714) 424-5002
 E-mail: jtrader@nmusd.us


 Jeffery S. Trader, Assistant Superintendent, CBO
 Newport-Mesa Unified School District

6/21/23

Date



6/21/23

Michael H. Fine,
 Chief Executive Officer
 Fiscal Crisis and Management Assistance Team

Date

Appendix B: Meals Per Labor Hour Spreadsheets

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)

Elementary Schools

May 2023 - All sites 22 days

School Site	# Bkfts Per Day	Bkft Equiv	Lunches Per Day	Snacks Per day	Snack Equiv	Total MEQ	Site Hours	CK Hours	Total Hours	MPLH
Adams *	89	45	241	69	23	308	10	11	21	15
Anderson	0.73	0.36	66			66	10	2.31	12.31	5
California *	42	21	186			207	10	11.1	21.1	10
College Park *	85	43	300	151	50	393	10.5	11.1	21.6	18
Davis	75	38	287	0	0	325	10.5	2.3	12.8	25
Eastbluff	131	65.6	170	0	0	235	9.25	2.3	11.55	20
Harbor View	123	62	140	0	0	202	9	2.3	11.3	18
Kaiser	20	10	194	22	7	211	10.25	2.3	12.55	17
Killybrooke *	105	53	288	73	24	365	10.25	11.1	21.35	17
Lincoln	103	51	144	0	0	196	10	2.3	12.3	16
Mariners	52	26	202	0	0	228	13.25	2.3	15.55	15
Newport Coast	171	86	211	0	0	297	10.75	2.3	13.05	23
Newport Elem	7	4	111	0	0	114	9.75	2.3	12.05	9
Newport Heights	32	16	182	0	0	198	10.25	2.3	12.55	16
Paularino *	50	25	217	79	26	269	6.75	11.1	17.85	15
Pomona *	110	55	319	78	26	400	14.25	11.1	25.35	16
Rea	54	27	281	98	33	340	14.5	2.3	16.8	20
Sonora *	43	22	327	22	7	356	10.5	11.1	21.6	16
Victoria *	78	39	164	79	26	229	10.5	11.1	21.6	11
Whittier *	146	73	406	134	45	523	25	11.1	36.1	15
Wilson	49	25	340	53	18	383	17.75	2.3	20.05	19
Woodland *	37	19	178	11	4	200	8.75	11.1	19.85	10
Totals/Average						6045	252	138.5	390.26	15

* Elementary sites receiving food heated in the Central Kitchen & sent in hot cart daily (80% of CK hrs)

Elementary sites prepping food on site. Entrée salads and sandwiches prepared in Central kitchen (20% CK hrs)

May '23	TOTAL SITE HRS	TOTAL MEQ	AVER MPLH
ELEM	390.25	6045	15
SECOND'Y	306	3074	10
DISTRICT	696	9119	13

CK hours added to elem sites: * elem other Elem

CK staff Hrs 138.75 111 27.75

CK staff Hours/Site 11.1 2.31

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)

Elementary Schools

October 2022 - Some sites 20 days, some 21 days

School Site	# Days	Total Bkfts	# Bkfts Per Day	Bkft Equiv	Total lunches	Lunches Per Day	Total Snacks	Snacks Per day	Snack Equiv	Total MEQ	Site Hours	CK Hours	Total Hours	MPLH
Adams *	20	1,900	95	48	4,645	232	1,601	80	27	306	10	11	21	15
Andersen	21	1,528	73	36	1,377	66	0	0	0	102	10	2.31	12.31	8
California *	21	94	4	2	3,665	175	0	0	0	177	10	11.1	21.1	8
College Park *	20	1,645	82	41	5,644	282	2,880	144	48	371	10.5	11.1	21.6	17
Davis	21	1,679	80	40	1,679	80	0	0	0	120	10.5	2.3	12.8	9
Eastbluff	20	2,069	103	51.7	2,881	144	0	0	0	196	9.25	2.3	11.55	17
Harbor View	20	1,961	98	49	2,687	134	0	0	0	183	9	2.3	11.3	16
Kaiser	20	517	26	13	3,624	181	0	0	0	194	10.25	2.3	12.55	15
Killybrooke *	21	1,927	92	46	5,904	281	1,411	67	22	349	10.25	11.1	21.35	16
Lincoln	20	1,839	92	46	2,793	140	0	0	0	186	10	2.3	12.3	15
Mariners	20	741	37	19	3,581	179	0	0	0	198	13.25	2.3	15.55	13
Newport Coast	20	3,314	166	83	4,287	214	0	0	0	297	10.75	2.3	13.05	23
Newport Elem	20	1,911	96	48	2,465	123	0	0	0	171	9.75	2.3	12.05	14
Newport Heights	20	624	31	16	3,656	183	0	0	0	198	10.25	2.3	12.55	16
Paularino *	21	821	39	20	4,199	200	0	0	0	220	6.75	11.1	17.85	12
Pomona *	21	2,230	106	53	6,422	306	1,422	68	23	381	14.25	11.1	25.35	15
Rea	21	2,217	106	53	5,490	261	1,280	61	20	335	14.5	2.3	16.8	20
Sonora *	21	907	43	22	6,481	309	409	19	6	337	10.5	11.1	21.6	16
Victoria *	20	1,668	83		3,222	161	1,710	86	28.5	190	10.5	11.1	21.6	9
Whittier *	21	2,884	137	69	7,762	370	2,286	109	36	475	25	11.1	36.1	13
Wilson	20	966	48	24	6,744	337	1,432	72	24	385	17.75	2.3	20.05	19
Woodland *	20	970	49	24	3,211	161	0	0	0	185	8.75	11.1	19.85	9
Totals/Average							0	0	0	5,555	252	138.51	390.26	14

* Elementary sites receiving food heated in the Central Kitchen & sent in hot cart daily (80% of CK hrs)

Elementary sites prepping food on site. Entrée salads and sandwiches prepared in Central kitchen (20% CK hrs)

Oct '22	TOTAL SITE HRS	TOTAL MEQ	AVER MPLH
ELEM	390.25	5555	14
SECOND'Y	306	3047	10
DISTRICT	696.25	8602	12

CK hrs added to elem sites: * elem other elem

CK staff Hrs: 138.75 111 27.75

CK Hours/site 11.1 2.313

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)
Elementary Schools

October 2023 - 21/22 Days													
School Site	# Days	Total Bkfts	# Bkfts Per Day	Bkft Equiv	Total lunches	Lunches Per Day	Total Snacks	Snacks Per day	Snack Equiv	Total MEQ	Site Hours	CK Hours	MPLH
Adams *	21	1,713	82	41	4,575	218	1,987	95	32	290	10	11	21
Andersen	22	5	0	0	1,857	84	0	0	0	85	10	2.31	12.31
California *	22	744	34	17	3,686	168	0	0	0	184	10	11.1	21.1
College Park *	21	1,634	78	39	6,216	78	3911	186	62	179	10.5	11.1	21.6
Davis	22	1,999	91	45	6,215	296	0	0	0	341	10.5	2.3	12.8
Eastbluff	21	2,939	140	70	3,900	186	0	0	0	256	9.25	2.3	11.55
Harbor View	21	2,999	143	71	3,326	158	0	0	0	230	9	2.3	11.3
Kaiser	21	523	25	12	3,751	179	0	0	0	191	10.25	2.3	12.55
Killybrooke *	22	1,790	81	41	6,367	289	2,063	94	31	361	10.25	11.1	21.35
Lincoln	21	2,169	103	52	2,037	97	0	0	0	149	10	2.3	12.3
Mariners	21	1,047	50	25	4,052	193	0	0	0	218	13.25	2.3	15.55
Newport Coast	21	3,649	174	87	4,170	199	0	0	0	285	10.75	2.3	13.05
Newport Elem	21	182	9	4	2,315	110	0	0	0	115	9.75	2.3	12.05
Newport Heights	22	681	31	15	3,915	178	0	0	0	193	10.25	2.3	12.55
Paularino *	21	1,272	61	30	4,694	224	1484	71	24	277	6.75	11.1	17.85
Pomona *	22	2,654	121	60	6,596	300	1,604	73	24	384	14.25	11.1	25.35
Rea	22	1,217	55	28	6,253	284	2,537	115	38	350	14.5	2.3	16.8
Sonora *	22	971	44	22	6,849	311	1,901	86	29	362	10.5	11.1	21.6
Victoria *	21	1,483	71	35	3,261	148	2,091	100	33	217	10.5	11.1	21.6
Whittier *	22	2,632	120	60	8,197	373	2,743	125	42	474	25	11.1	36.1
Wilson	21	1,067	51	25	6,542	312	1,096	52	17	354	17.75	2.3	20.05
Woodland *	21	1,341	64	32	4,121	196		0	0	228	8.75	11.1	19.85
Totals/Average								0	0	5,725	252	138.51	390.26
													15

* Elementary sites receiving food heated in the Central Kitchen & sent in hot cart daily (80% of CK hrs)
Elementary sites prepping food on site. Entrée salads and sandwiches prepared in Central kitchen (20% CK hrs)

CK hrs added to elem sites:	* elem		other elem	
	138.75	111	27.75	
	11.1		2.313	
	11.1		2.313	
CK staff Hrs:				
CK Hours/site				
	Oct '23	TOTAL	TOTAL	AVER
		SITE HRS	MEQ	MPLH
	ELEM	390.25	5725	15
	SECOND'Y	306	2845	9
	DISTRICT	696.25	8570	12

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)
Secondary Schools
May '23

All sites 22 days

School Site	# Bkfts/Day	Bkft Eq	# Lnch/day	Total MEQ	Staff Hrs	MPLH
Back Bay HS	28	14	44	58	9	6
Early College HS	43	21	87	109	7	16
Ensign Intermed	231	115	261	377	45	8
Tewinkle MS	239	120	269	389	46	8
Corona del Mar MS/HS	194	97	276	373	47	8
Costa Mesa MS/HS	485	243	478	721	54	13
Estancia HS	307	154	349	503	50	10
Newport Harbor HS	293	147	399	545	48	11
Totals/Average			2164	3074	305	10

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)
Secondary Schools
Oct-22

All Sites 21 Days

School Site	# Bkfts/Day	Bkft Eq/day	# Lnch/day	Total MEQ	Staff Hrs	MPLH
Back Bay HS	28	14	46	60	9	7
Early College HS	21	10	85	95	7	14
Ensign Intermed	209	105	262	367	45	8
Tewinkle MS	191	96	236	332	46	7
Corona del Mar MS/HS	202	101	300	401	47	9
Costa Mesa MS/HS	428	214	471	685	54	13
Estancia HS	314	157	380	537	50	11
Newport Harbor HS	293	146	423	570	48	12
Totals/Average				3047	305	10

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)

Secondary Schools

Oct '2023

All Sites 21 Days

School Site	# Bkfts/Day	Bkft Eq/day	# Lnch/day	Total MEQ	Staff Hrs	MPLH
Back Bay HS		0		0	9	0
Early College HS		0		0	7	0
Ensign Intermed		0		0	45	0
Tewinkle MS		0		0	46	0
Corona del Mar MS/HS		0		0	47	0
Costa Mesa MS/HS		0		0	54	0
Estancia HS		0		0	50	0
Newport Harbor HS		0		0	48	0
Totals/Average				0	305	0

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)

Elementary Schools

May 2023 - All sites 22 days

School Site	# Bkfts	Bkft	Lunches	Snacks	Snack	Total	Site	CK	MPLH
	Per Day	Equiv	Per Day	Per Day	Equiv	Meal Equiv	Hours	Hours	
Adams *	89	45	241	69	23	308	10	11.28	21.28
	0.73	0.36	66			66	10	2.35	12.35
California *	42	21	186			207	10	11.28	21.28
College Park *	85	43	300	151	50	393	10.5	11.28	21.78
Davis	75	38	287	0	0	325	10.5	2.35	12.85
Eastbluff	131	65.6	170	0	0	235	9.25	2.35	11.6
Harbor View	123	62	140	0	0	202	9	2.35	11.35
Kaiser	20	10	194	22	7	211	10.25	2.35	12.6
Killybrooke *	105	53	288	73	24	365	10.25	11.28	21.53
Lincoln	103	51	144	0	0	196	10	2.35	12.35
Mariners	52	26	202	0	0	228	13.25	2.35	15.6
Newport Coast	171	86	211	0	0	297	10.75	2.35	13.1
Newport Elem	7	4	111	0	0	114	9.75	2.35	12.1
Newport Heights	32	16	182	0	0	198	10.25	2.35	12.6
Paularino *	50	25	217	79	26	269	6.75	11.28	18.03
Pomona *	110	55	319	78	26	400	14.25	11.28	25.53
Rea	54	27	281	98	33	340	14.5	2.35	16.85
Sonora *	43	22	327	22	7	356	10.5	11.28	21.78
Victoria *	78	39	164	79	26	229	10.5	11.28	21.78
Whittier *	146	73	406	134	45	523	25	11.28	36.28
Wilson	49	25	340	53	18	383	17.75	2.35	20.1
Woodland *	37	19	178	11	4	200	6.5	11.28	17.78
Totals/Average						6045	250	141	391
									15

* Elementary sites receiving food heated in the Central Kitchen & sent in hot cart daily (80% of CK hrs)

Elementary sites prepping food on site. Entrée salads and sandwiches prepared in Central kitchen (20% CK hrs)

CK hours added to elem sites:

* elem other el

CK staff Hrs

141

112.8

28.2

11.28

2.35

	SITE HRS	MEQ	MPLH
ELEM	391	6045	15
SECONDARY	305	3074	10
AVER	696	9119	13

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)

Elementary Schools

October 2022 - Some sites 20 days, some 21 days

School Site	# Days	Total Bkfts	# Bkfts Per Day	Bkft Equiv	Total lunches	Lunches Per Day	Total Snacks	Snacks Per day	Snack Equiv	Total /meal Equiv	Site Hours	CK Hours	Total Hours	MPLH
Adams *	20	1,900	95	48	4,645	232	1,601	80	27	354	10	11.28	21.28	17
Andersen	21	1,528	73	36	1,377	66	0	0	0	138	10	2.35	12.35	11
California *	21	94	4	2	3,665	175	0	0	0	179	10	11.28	21.28	8
College Park *	20	1,645	82	41	5,644	282	2,880	144	48	412	10.5	11.28	21.78	19
Davis	21	1,679	80	40	1,679	80	0	0	0	160	10.5	2.35	12.85	12
Eastbluff	20	2,069	103	51.7	2,881	144	0	0	0	248	9.25	2.35	11.6	21
Harbor View	20	1,961	98	49	2,687	134	0	0	0	232	9	2.35	11.35	20
Kaiser	20	517	26	13	3,624	181	0	0	0	207	10.25	2.35	12.6	16
Killybrooke *	21	1,927	92	46	5,904	281	1,411	67	22	395	10.25	11.28	21.53	18
Lincoln	20	1,839	92	46	2,793	140	0	0	0	232	10	2.35	12.35	19
Mariners	20	741	37	19	3,581	179	0	0	0	216	13.25	2.35	15.6	14
Newport Coast	20	3,314	166	83	4,287	214	0	0	0	380	10.75	2.35	13.1	29
Newport Elem	20	1,911	96	48	2,465	123	0	0	0	219	9.75	2.35	12.1	18
Newport Heights	20	624	31	16	3,656	183	0	0	0	214	10.25	2.35	12.6	17
Paularino *	21	821	39	20	4,199	200	0	0	0	239	6.75	11.28	18.03	13
Pomona *	21	2,230	106	53	6,422	306	1,422	68	23	435	14.25	11.28	25.53	17
Rea	21	2,217	106	53	5,490	261	1,280	61	20	387	14.5	2.35	16.85	23
Sonora *	21	907	43	22	6,481	309	409	19	6	358	10.5	11.28	21.78	16
Victoria *	20	1,668	83		3,222	161	1,710	86	28.5	273	10.5	11.28	21.78	13
Whittier *	21	2,884	137	69	7,762	370	2,286	109	36	543	25	11.28	36.28	15
Wilson	20	966	48	24	6,744	337	1,432	72	24	409	17.75	2.35	20.1	20
Woodland *	20	970	49	24	3,211	161	0	0	0	209	6.5	11.28	17.78	12
Totals/Average							0	0	0	6,440	250	141	391	16

* Elementary sites receiving food heated in the Central Kitchen & sent in hot cart daily (80% of CK hrs)

Elementary sites prepping food on site. Entrée salads and sandwiches prepared in Central kitchen (20% CK hrs)

CK hours added to elem sites:

CK staff Hrs:

* elem	other elem
141	28.2
112.8	2.35
11.28	

	SITE HRS	MEQ	MPLH
ELEM	391	6045	15
SEC	305	3074	10

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)
Elementary Schools

October 2023 - 21 days???

School Site	# Days	Total Bkfts	# Bkfts Per Day	Bkft Equiv	Total lunches	Lunches Per Day	Total Snacks	Snacks Per day	Snack Equiv	Total /eal Equiv	Site Hours	CK Hours	Total Hours	MPLH
Adams *			0	0		0		0	0	-	10	11.28	21.28	0
Andersen			0	0		0		0	0	-	10	2.35	12.35	0
California *			0	0		0		0	0	-	10	11.28	21.28	0
College Park *			0	0		0		0	0	-	10.5	11.28	21.78	0
Davis			0	0		0		0	0	-	10.5	2.35	12.85	0
Eastbluff			0	0		0		0	0	-	9.25	2.35	11.6	0
Harbor View			0	0		0		0	0	-	9	2.35	11.35	0
Kaiser			0	0		0		0	0	-	10.25	2.35	12.6	0
Killybrooke *			0	0		0		0	0	-	10.25	11.28	21.53	0
Lincoln			0	0		0		0	0	-	10	2.35	12.35	0
Mariners			0	0		0		0	0	-	13.25	2.35	15.6	0
Newport Coast			0	0		0		0	0	-	10.75	2.35	13.1	0
Newport Elem			0	0		0		0	0	-	9.75	2.35	12.1	0
Newport Heights			0	0		0		0	0	-	10.25	2.35	12.6	0
Paularino *			0	0		0		0	0	-	6.75	11.28	18.03	0
Pomona *			0	0		0		0	0	-	14.25	11.28	25.53	0
Rea			0	0		0		0	0	-	14.5	2.35	16.85	0
Sonora *			0	0		0		0	0	-	10.5	11.28	21.78	0
Victoria *			0	0		0		0	0	-	10.5	11.28	21.78	0
Whittier *			0	0		0		0	0	-	25	11.28	36.28	0
Wilson			0	0		0		0	0	-	17.75	2.35	20.1	0
Woodland *			0	0		0		0	0	-	6.5	11.28	17.78	0
Totals/Average								0	0	-	250	141	391	0

* Elementary sites receiving food heated in the Central Kitchen & sent in hot cart daily (80% of CK hrs)

Elementary sites prepping food on site. Entrée salads and sandwiches prepared in Central kitchen (20% CK hrs)

CK hours added to elem sites:

CK staff Hrs:

* elem	other elem
141	28.2
11.28	2.35

	SITE HRS	MEQ	MPLH
ELEM	391		
SEC	305		

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)
Secondary Schools
May'23

All sites 22 days

School Site	# Bkfts/Day	Bkft Eq	# Lnch/day	Total MEQ	Staff Hrs	MPLH
Back Bay HS	28	14	44	58	9.25	6
Early College HS	43	21	87	109	7	16
Ensign Intermed	231	115	261	377	46	8
Tewinkle MS	239	120	269	389	46	8
Corona del Mar MS/HS	194	97	276	373	47	8
Costa Mesa MS/HS	485	243	478	721	54	13
Estancia HS	307	154	349	503	49.75	10
Newport Harbor HS	293	147	399	545	47.75	11
Totals/Average			2164	3074	306	10

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)
Secondary Schools
Oct-22

All Sites 21 Days

School Site	# Bkfts/Day	Bkft Eq/day	# Lnch/day	Total MEQ	Staff Hrs	MPLH
Back Bay HS	28	14	46	60	9.25	7
Early College HS	21	10	85	95	7	14
Ensign Intermed	209	105	262	367	46	8
Tewinkle MS	191	96	236	332	46	7
Corona del Mar MS/HS	202	101	300	401	47	9
Costa Mesa MS/HS	428	214	471	685	54	13
Estancia HS	314	157	380	537	49.75	11
Newport Harbor HS	293	146	423	570	47.75	12
Totals/Average				3047	306	10

NEWPORT MESA MEALS PER LABOR HOUR (MPLH)

Secondary Schools

Oct '2023 -22/23 Days

School Site	# Days	Total Bkft	# Bkfts/Day	Bkft Eq/day	Tot Lnch	# Lnch/day	Total MEQ	Staff Hrs	MPLH
Back Bay HS	22	670	30	15	1,022	46	62	9.25	7
Early College HS	22	1,039	47	24	2,033	92	116	7	17
Ensign Intermed	22	5,190	236	118	6,115	278	396	46	9
Tewinkle MS	22	5,715	260	130	6,470	294	424	46	9
Corona del Mar MS/HS	23	5,752	250	125	7,015	305	430	47	9
Costa Mesa MS/HS	23	10,136	441	220	11,570	50	271	53.5	5
Estancia HS	22	7,406	337	168	8,397	382	550	49.75	11
Newport Harbor HS	22	6,986	318	159	9,635	438	597	47.75	12
Totals/Average							2845	306	9