



Introduction

Rationale for Central Kitchen

The Central Kitchen Operation Breakdown provides financial forecasting on the revenue and expenses that can be expected if Alta Public Schools opens a Central Kitchen to provide food services to its school sites without using an outside food vendor. The reasons for operating its own Central Kitchen are the following:

1. The ability to offer better tasting and better quality meals to our students using scratch cooking for the majority of our meals.
2. The ability to control the customer service experience for our school sites.
3. The ability to change our food menu as often as needed to accommodate the needs of our students, as well as any supply chain issues.

Important Information to Consider

The Alta PS Food Service Program ended the SY of 21-22 with **\$570,000** in reserves.

The Alta PS Food Service Program is projected to end the SY 22-23 with an additional **\$460,000** in reserves.

Only three months worth of operational costs revenue are allowed to be rolled over from year to year. For the SY 23-24 APS can only roll over approximately **\$530,000**

Therefore, the Alta PS Food Service program must spend down approximately **\$552,000 by July 1st, 2023**.

Starting a Central Kitchen is the best and most efficient way to spend \$552,000 in the next four months, due to the need to purchase of essential equipment, such as refrigerated trucks.

Therefore, it is in the best interest of the organization to begin the designing and planning for the central kitchen as soon as possible. (best scenario would have been 6 months)

Another important piece of information to consider is that Alta PS is expected to be awarded **\$404,000** in Kitchen Infrastructure Funds, after an attestation submitted by the organization committing to scratch-cooking 40% of meals in the 23-24 SY. These funds are expected in April or May 2023.

If, Alta PS does not start a central kitchen in 23-24, then about \$152,000 of KIT funds would need to be returned to the state.

Financial Information Snapshot

Section 1: Nutrition Services Overview

The first page in the Central Kitchen Operational Breakdown is the most important one to review. Here we have forecasted what the revenues and expenses will look like for the next 3 years if Alta PS starts a central kitchen at the beginning of 23-24. The expenses included on this page are both the expenses to run the central kitchen, as well as the costs for the school site staff, server reimbursements for school sites and management consulting fees. These are the same costs as the SY 22-23.

We have also included information on cash flow to demonstrate that the central kitchen will be sustainable without the need to borrow money from outside entities or programs.

The cash flow begins with \$570,561 in the bank. This is the 3 months of operational expenses that is allowed to be rolled over from the previous year. This cash flow projection also takes into consideration an infusion of \$404,000 from the KIT funds in SY 22-23. Therefore, we are confident that the amount of \$570,000 will be available in the bank.

The cash flow projection also takes into consideration the three months of lag time between the month in which the meals are served and the time that the actual revenue is received by the state.

Important to note: The three year financial projections do not include the addition of any additional schools joining the Alta PS Food Services Program. The financials are based on moderate meal participation increases of about 5%. We wanted to determine if the central kitchen project would be self-sustaining without any significant growth as a

starting point. We used the SY 22-23 food costs, labor costs as the base number for our calculations. These can vary base on the quality of the food and the experience level of staff. The cost of labor, food and other expenses are also increased year to year to try to provide an accurate picture of the sustainability the program. We also used the SY 22-23

Bottom Line: The Alta PS Food Services Program can expect to run a profitable central kitchen with a yearly surplus of approximately \$100,000+ per year. The majority of the expected surplus must be spent each year in order to not exceed the 3 months of reserves allowed threshold. Therefore, this expected reserve is a good buffer for any unforeseen expenses that can occur. For example, increases in the cost of food, gasoline, labor, or the need to replace equipment. The program can also expect to have positive cash flow throughout the projected 3 years.

KIT funds: The projected end of year revenues do not include the addition of the \$404,000 KIT funds. In other words, the program has an additional \$404,000 buffer for any unforeseen costs. The \$404,000 will need to be spent by the end of SY 2025. Therefore, in addition to having to spend the \$100,000+ projected revenue each year, the program will also need to spend an additional \$404,000. This places the program in a solid financial position.

Section 2: Kitchen Operation Overview

This section separates the new costs expected from opening a central kitchen from the overall Food Services Program. This section replaces the expense we have with an outside food vendor. We wanted to isolate those costs in order to be able to compare the cost of creating our own meals, versus the costs of using our current food vendor. Although it is difficult to compare the quality the food since we plan on using more scratch cooking than our current vendor, we have determined a per meal cost based on SY 22-23 financials as detailed below:

Meal Cost Comparison

	Alta Central	Current Food	Price Diff	Meals served	Increase cost
Breakfast	\$2.45	\$2.30	\$0.15	182,618	\$27,392.70
Lunch	\$3.56	\$3.58	-\$0.02	265,204	-\$5,304.08
Snack	\$1.04	\$1.10	-\$0.06	37,855	-\$2,271.30
Supper	\$4.35	\$3.58	\$0.77	50,785	\$39,104.45
		*based on 23-24 vendor rates			\$31,529.07



Financial Food Service Department Overview

Included on this tab is a full financial breakdown of all expenses for the Food Service Department of APS. Please reference the yearly cash flow reference to be able to adjust for an increase in variable costs, fixed costs, and meal reimbursement rates.

2023-24 SY Breakdown

3 Month Oper. Exp.	\$503,652.08
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Meal Reimbursement Rates

Breakfast Reimb.	\$3.67
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Lunch Reimb.	\$5.48
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Snack Reimb.	\$1.08
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Supper Reimb.	\$4.51
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Meal Participation Increase

Breakfast	2.0%
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Lunch	5.0%
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Snack	0.0%
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Supper	0.0%
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Operating Expenses Increase

Food Cost	2.5%
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Labor Costs	0.0%
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Lease Costs	0.0%
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Misc. Costs	5.0%
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	Prior Year Balance	July	August	September	October	November	December	January	February	March	April	May	June	Total
Total Revenue	\$530,712.81	\$148,826.83	\$171,302.29	\$235,618.66	\$226,340.55	\$188,183.95	\$138,195.39	\$169,618.19	\$203,542.05	\$260,082.17	\$169,618.19	\$237,465.90	\$170,790.20	\$2,319,584.31
Breakfast- Food Cost		\$20,434.28	\$16,386.50	\$23,378.12	\$21,514.13	\$17,503.82	\$12,483.23	\$16,924.25	\$20,309.10	\$25,950.52	\$16,924.25	\$23,693.95	\$18,353.98	\$233,856.13
Lunch- Food Cost		\$40,047.09	\$48,219.59	\$64,108.42	\$62,286.66	\$53,015.35	\$39,617.78	\$46,624.53	\$55,949.43	\$71,490.94	\$46,624.53	\$65,274.34	\$49,639.99	\$642,898.65
Snack- Food Cost		\$802.45	\$2,783.28	\$3,645.61	\$3,614.13	\$2,827.73	\$1,988.85	\$2,372.80	\$2,847.48	\$3,638.82	\$2,372.80	\$3,322.16	\$1,107.39	\$31,323.51
Supper- Food Cost		\$0.00	\$6,601.10	\$10,663.31	\$10,663.31	\$8,124.43	\$5,768.34	\$7,210.43	\$8,652.52	\$10,786.33	\$7,210.43	\$10,094.60	\$3,364.87	\$89,139.66
Lunch Commodity Credit		\$10,511.55	\$12,427.35	\$16,357.35	\$15,906.75	\$13,613.55	\$10,299.75	\$12,032.82	\$14,339.28	\$18,183.37	\$12,032.82	\$16,645.73	\$12,778.68	\$165,129.00
Spork Kit & Tray Cost		\$12,607.46	\$13,773.96	\$19,079.31	\$18,237.66	\$15,134.89	\$11,087.86	\$13,765.39	\$16,518.46	\$21,106.93	\$13,765.39	\$19,271.54	\$14,057.50	\$188,406.34
Total Food Costs		\$63,379.73	\$75,337.07	\$104,517.43	\$100,409.15	\$82,992.65	\$60,646.32	\$74,864.57	\$89,937.72	\$114,790.18	\$74,864.57	\$105,010.87	\$73,745.04	\$1,020,495.31
School Site Salaries		\$9,000.00	\$18,000.00	\$23,000.00	\$23,000.00	\$19,000.00	\$17,000.00	\$19,000.00	\$23,000.00	\$23,000.00	\$18,000.00	\$22,000.00	\$9,000.00	\$223,000.00
Server Reimbursement		\$1,500.00	\$3,000.00	\$3,000.00	\$3,000.00	\$2,500.00	\$2,000.00	\$2,500.00	\$3,000.00	\$3,000.00	\$2,500.00	\$3,000.00	\$1,500.00	\$30,500.00
12 FT FS Workers @\$18/hr		\$22,187.52	\$32,555.52	\$36,011.52	\$37,739.52	\$29,099.52	\$22,187.52	\$27,371.52	\$32,555.52	\$36,011.52	\$27,371.52	\$29,099.52	\$22,187.52	\$354,378.24
1 FT Chef @\$23/hr		\$2,362.56	\$3,466.56	\$3,834.56	\$4,018.56	\$3,098.56	\$2,362.56	\$2,914.56	\$3,466.56	\$3,834.56	\$2,914.56	\$3,098.56	\$2,362.56	\$37,734.72
1 FT Delivery Driver @\$21/hr		\$2,157.12	\$3,165.12	\$3,501.12	\$3,669.12	\$2,829.12	\$2,157.12	\$2,661.12	\$3,165.12	\$3,501.12	\$2,661.12	\$2,829.12	\$2,157.12	\$34,453.44
FS Manager @ ~\$60K		\$3,697.92	\$5,425.92	\$6,001.92	\$6,289.92	\$4,849.92	\$3,697.92	\$4,561.92	\$5,425.92	\$6,001.92	\$4,561.92	\$4,849.92	\$3,697.92	\$59,063.04
Fringe Benefits @23%		\$9,408.18	\$15,091.02	\$17,330.30	\$17,874.94	\$14,116.74	\$11,363.18	\$13,572.10	\$16,241.02	\$17,330.30	\$13,342.10	\$14,921.74	\$9,408.18	\$169,999.77
Total Labor Costs		\$60,313.30	\$80,704.14	\$92,679.42	\$95,592.06	\$75,493.86	\$60,768.30	\$72,581.22	\$86,854.14	\$92,679.42	\$71,351.22	\$79,798.86	\$50,313.30	\$909,129.21
Truck Maintenance and gas		\$2,521.64	\$3,782.46	\$4,202.73	\$4,412.87	\$3,362.18	\$2,521.64	\$3,782.46	\$3,782.46	\$4,202.73	\$4,412.87	\$3,362.18	\$2,521.64	\$42,867.85
SNP Consulting Fees		\$15,064.67	\$17,221.04	\$23,566.46	\$22,662.27	\$18,925.98	\$13,942.21	\$17,012.13	\$20,414.57	\$26,085.31	\$17,012.13	\$23,817.01	\$17,401.17	\$233,124.94
Kitchen Consulting Fees		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$48,000.00
2 Kitchen Lease w/ 2 racks		\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$150,000.00
Utilities Approx. (\$300-\$1400)		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$12,000.00
Total Expenses	\$0.00	\$133,714.67	\$177,323.67	\$218,899.58	\$217,914.07	\$179,348.70	\$141,436.25	\$168,728.25	\$198,074.31	\$229,172.33	\$168,128.65	\$205,671.91	\$144,079.97	\$2,182,492.31
Net Difference	\$530,712.81	\$15,112.16	-\$6,021.37	\$16,719.09	\$8,426.48	\$8,835.25	-\$3,240.87	\$889.95	\$5,467.74	\$30,909.84	\$1,489.54	\$31,794.00	\$26,710.23	\$137,092.02
Cash Flow	\$388,195.54	\$419,619.63	\$473,490.65	\$420,621.90	\$351,534.65	\$343,488.25	\$437,670.66	\$495,282.96	\$485,392.60	\$394,415.66	\$395,905.20	\$393,775.34	\$509,777.53	

2024-25 SY Breakdown

3 Month Oper. Exp.	\$529,863.45
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Meal Reimbursement Rates

Breakfast Reimb.	\$3.92	Lunch Reimb.	\$5.64	Snack Reimb.	\$1.10	Supper Reimb.	\$4.55
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Meal Participation Increase

Breakfast	4.0%	Lunch	10.0%	Snack	5.0%	Supper	3.0%
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Operating Expenses Increase

Food Cost	3.0%	Labor Costs	2.0%	Lease Costs	5.0%	Misc. Costs	10.0%
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	Prior Year Balance	July	August	September	October	November	December	January	February	March	April	May	June	Total
Total Revenue	\$667,804.83	\$155,321.29	\$177,728.50	\$244,489.06	\$234,742.94	\$195,161.01	\$143,288.90	\$176,036.63	\$211,244.18	\$269,923.79	\$176,036.63	\$246,451.72	\$177,567.16	\$2,407,991.87
Breakfast- Food Cost		\$20,923.14	\$16,778.52	\$23,937.41	\$22,028.82	\$17,922.57	\$12,781.87	\$17,329.14	\$20,794.97	\$26,571.35	\$17,329.14	\$24,260.80	\$18,793.07	\$239,450.78
Lunch- Food Cost		\$41,222.16	\$49,721.27	\$66,104.93	\$64,226.44	\$54,666.39	\$40,851.59	\$48,076.54	\$57,691.85	\$73,717.36	\$48,076.54	\$67,307.16	\$51,185.91	\$662,848.12
Snack- Food Cost		\$845.51	\$2,932.63	\$3,841.23	\$3,808.06	\$2,979.46	\$2,095.57	\$2,500.12	\$3,000.27	\$3,834.08	\$2,500.12	\$3,500.43	\$1,166.81	\$33,004.29
Supper- Food Cost		\$0.00	\$6,826.50	\$11,027.42	\$11,027.42	\$8,401.85	\$5,965.31	\$7,456.64	\$8,947.97	\$11,109.92	\$7,456.64	\$10,439.29	\$3,479.76	\$92,138.73
Lunch Commodity Credit		\$11,012.10	\$12,927.90	\$16,857.90	\$16,407.30	\$14,114.10	\$10,800.30	\$12,533.37	\$14,839.83	\$18,683.92	\$12,533.37	\$17,146.28	\$13,279.23	\$171,135.60
Spork Kit & Tray Cost		\$13,041.61	\$14,277.82	\$19,767.39	\$18,900.82	\$15,690.13	\$11,497.92	\$14,262.73	\$17,115.28	\$21,869.52	\$14,262.73	\$19,967.82	\$14,568.05	\$195,221.83
Total Food Costs		\$65,020.32	\$77,608.84	\$107,820.48	\$103,584.27	\$85,546.29	\$62,391.96	\$77,091.79	\$92,710.50	\$118,418.31	\$77,091.79	\$108,329.21	\$75,914.37	\$1,051,528.11
School Site Salaries		\$9,180.00	\$18,360.00	\$23,460.00	\$23,460.00	\$19,380.00	\$17,340.00	\$19,380.00	\$23,460.00	\$23,460.00	\$18,360.00	\$22,440.00	\$9,180.00	\$227,460.00
Server Reimbursement		\$1,530.00	\$3,060.00	\$3,060.00	\$3,060.00	\$2,550.00	\$2,040.00	\$2,550.00	\$3,060.00	\$3,060.00	\$2,550.00	\$3,060.00	\$1,530.00	\$31,110.00
12 FT FS Workers @\$18/hr		\$25,712.64	\$36,288.00	\$39,813.12	\$41,575.68	\$32,762.88	\$25,712.64	\$31,000.32	\$36,288.00	\$39,813.12	\$31,000.32	\$32,762.88	\$25,712.64	\$398,442.24
1 FT Chef @\$23/hr		\$2,737.92	\$3,864.00	\$4,239.36	\$4,427.04	\$3,488.64	\$2,737.92	\$3,300.96	\$3,864.00	\$4,239.36	\$3,300.96	\$3,488.64	\$2,737.92	\$42,426.72
1 FT Delivery Driver @\$21/hr		\$2,499.84	\$3,528.00	\$3,870.72	\$4,042.08	\$3,185.28	\$2,499.84	\$3,013.92	\$3,528.00	\$3,870.72	\$3,013.92	\$3,185.28	\$2,499.84	\$38,737.44
FS Manager @ ~\$60K		\$4,285.44	\$6,048.00	\$6,635.52	\$6,929.28	\$5,460.48	\$4,285.44	\$5,166.72	\$6,048.00	\$6,635.52	\$5,166.72	\$5,460.48	\$4,285.44	\$66,407.04
Fringe Benefits @23%		\$10,567.54	\$16,364.04	\$18,648.11	\$19,203.64	\$15,370.27	\$12,561.64	\$14,814.74	\$17,537.04	\$18,648.11	\$14,580.14	\$16,191.37	\$10,567.54	\$185,054.19
Total Labor Costs		\$56,513.38	\$87,512.04	\$99,726.83	\$102,697.72	\$82,197.55	\$67,177.48	\$79,226.66	\$93,785.04	\$99,726.83	\$77,972.06	\$86,588.65	\$56,513.38	\$989,637.63
Truck Maintenance and gas		\$2,641.72	\$3,962.57	\$4,402.86	\$4,623.00	\$3,522.29	\$2,641.72	\$3,962.57	\$3,962.57	\$4,402.86	\$4,623.00	\$3,522.29	\$2,641.72	\$44,909.17
SNP Consulting Fees		\$16,309.53	\$18,672.30	\$25,542.84	\$24,567.84	\$20,521.93	\$15,120.87	\$18,439.57	\$22,127.49	\$28,274.05	\$18,439.57	\$25,815.42	\$18,863.57	\$252,694.97
Kitchen Consulting Fees		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$48,000.00
2 Lease @\$5.5K w/ 2 racks		\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$150,000.00
Utilities Approx. (\$300-\$1400)		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$12,000.00
Total Expenses	\$0.00	\$141,675.42	\$186,583.45	\$229,450.17	\$228,404.99	\$188,766.14	\$149,711.16	\$177,781.03	\$207,958.12	\$240,048.00	\$177,186.86	\$215,940.15	\$152,569.47	\$2,296,074.91
Net Difference		\$13,645.87	-\$8,854.95	\$15,038.90	\$6,337.95	\$6,394.88	-\$6,422.26	-\$1,744.40	\$3,286.06	\$29,875.79	-\$1,150.23	\$30,511.57	\$24,997.69	\$111,916.86
Cash Flow	\$509,777.53	\$537,720.31	\$588,602.76	\$529,942.79	\$456,859.09	\$445,821.46	\$540,599.36	\$597,561.27	\$584,764.16	\$488,005.07	\$486,854.84	\$482,158.86	\$599,513.18	

2025-26 SY Breakdown

3 Month Oper. Exp.	\$549,483.54
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Meal Reimbursement Rates

Breakfast Reimb.	\$4.09	Lunch Reimb.	\$5.80	Snack Reimb.	\$1.12	Supper Reimb.	\$4.57
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Meal Participation Increase

Breakfast	6.0%	Lunch	15.0%	Snack	2.0%	Supper	5.0%
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Operating Expenses Increase

Food Cost	5.0%	Labor Costs	4.0%	Lease Costs	10.0%	Misc. Costs	12.0%
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	Prior Year Balance	July	August	September	October	November	December	January	February	March	April	May	June	Total
Total Revenue	\$779,721.69	\$160,728.45	\$183,226.90	\$252,025.23	\$241,910.27	\$201,137.91	\$147,669.34	\$181,493.48	\$217,792.40	\$278,290.97	\$181,493.48	\$254,091.32	\$183,339.03	\$2,483,198.71
Breakfast- Food Cost		\$21,705.31	\$17,405.75	\$24,832.26	\$22,852.33	\$18,592.57	\$13,259.70	\$17,976.96	\$21,572.35	\$27,564.67	\$17,976.96	\$25,167.74	\$19,495.61	\$248,402.21
Lunch- Food Cost		\$42,717.71	\$51,909.99	\$69,014.85	\$67,053.66	\$57,072.78	\$42,649.86	\$50,192.85	\$60,231.42	\$76,962.38	\$50,192.85	\$70,269.99	\$53,439.10	\$691,707.44
Snack- Food Cost		\$837.68	\$2,905.48	\$3,805.67	\$3,772.80	\$2,951.87	\$2,076.17	\$2,476.97	\$2,972.49	\$3,798.58	\$2,476.97	\$3,468.01	\$1,156.00	\$32,698.69
Supper- Food Cost		\$0.00	\$7,084.10	\$11,443.55	\$11,443.55	\$8,718.90	\$6,190.42	\$7,738.02	\$9,285.63	\$11,325.65	\$7,738.02	\$10,833.23	\$3,611.08	\$95,412.15
Lunch Commodity Credit		\$11,512.65	\$13,428.45	\$17,358.45	\$16,907.85	\$14,614.65	\$11,300.85	\$13,033.92	\$15,340.38	\$19,184.47	\$13,033.92	\$17,646.83	\$13,779.78	\$177,142.20
Spork Kit & Tray Cost		\$13,475.76	\$14,771.03	\$20,438.27	\$19,546.79	\$16,232.28	\$11,898.68	\$14,748.44	\$17,698.13	\$22,614.28	\$14,748.44	\$20,647.82	\$15,073.18	\$201,893.10
Total Food Costs		\$67,223.81	\$80,647.90	\$112,176.15	\$107,761.29	\$88,953.75	\$64,773.98	\$80,099.32	\$96,419.65	\$123,081.08	\$80,099.32	\$112,739.97	\$78,995.19	\$1,092,971.41
School Site Salaries		\$9,360.00	\$18,720.00	\$23,920.00	\$23,920.00	\$19,760.00	\$17,680.00	\$19,760.00	\$23,920.00	\$23,920.00	\$18,720.00	\$22,880.00	\$9,360.00	\$231,920.00
Server Reimbursement		\$1,560.00	\$3,120.00	\$3,120.00	\$3,120.00	\$2,600.00	\$2,080.00	\$2,600.00	\$3,120.00	\$3,120.00	\$2,600.00	\$3,120.00	\$1,560.00	\$31,720.00
12 FT FS Workers @\$18/hr		\$27,371.52	\$38,154.24	\$41,748.48	\$43,545.60	\$34,560.00	\$27,371.52	\$32,762.88	\$38,154.24	\$41,748.48	\$32,762.88	\$34,560.00	\$27,371.52	\$420,111.36
1 FT Chef @\$23/hr		\$2,914.56	\$4,062.72	\$4,445.44	\$4,636.80	\$3,680.00	\$2,914.56	\$3,488.64	\$4,062.72	\$4,445.44	\$3,488.64	\$3,680.00	\$2,914.56	\$44,734.08
1 FT Delivery Driver @\$21/hr		\$2,661.12	\$3,709.44	\$4,058.88	\$4,233.60	\$3,360.00	\$2,661.12	\$3,185.28	\$3,709.44	\$4,058.88	\$3,185.28	\$3,360.00	\$2,661.12	\$40,844.16
FS Manager @ ~\$60K		\$4,561.92	\$6,359.04	\$6,958.08	\$7,257.60	\$5,760.00	\$4,561.92	\$5,460.48	\$6,359.04	\$6,958.08	\$5,460.48	\$5,760.00	\$4,561.92	\$70,018.56
Fringe Benefits @23%		\$11,138.70	\$17,048.85	\$19,377.70	\$19,944.13	\$16,035.60	\$13,171.90	\$15,469.17	\$18,244.85	\$19,377.70	\$15,229.97	\$16,872.80	\$11,138.70	\$193,050.08
Total Labor Costs		\$59,567.82	\$91,174.29	\$103,628.58	\$106,657.73	\$85,755.60	\$70,441.02	\$82,726.45	\$97,570.29	\$103,628.58	\$81,447.25	\$90,232.80	\$59,567.82	\$1,032,398.21
Truck Maintenance and gas		\$2,689.75	\$4,034.62	\$4,482.91	\$4,707.06	\$3,586.33	\$2,689.75	\$4,034.62	\$4,034.62	\$4,482.91	\$4,707.06	\$3,586.33	\$2,689.75	\$45,725.70
SNP Consulting Fees		\$17,134.51	\$19,621.43	\$26,830.23	\$25,809.62	\$21,566.19	\$15,894.18	\$19,372.15	\$23,246.59	\$29,704.01	\$19,372.15	\$27,121.03	\$19,835.06	\$265,507.15
Kitchen Consulting Fees		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$48,000.00
2 Lease @\$5.5K w/ 2 racks		\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$150,000.00
Utilities Approx. (\$300-\$1400)		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$12,000.00
Total Expenses	\$0.00	\$146,981.37	\$193,356.81	\$237,787.64	\$236,626.07	\$195,795.68	\$155,404.74	\$184,360.40	\$215,524.56	\$248,692.58	\$183,753.63	\$224,059.10	\$158,752.75	\$2,381,095.31
Net Difference		\$13,747.08	-\$10,129.91	\$14,237.59	\$5,284.20	\$5,342.23	-\$7,735.41	-\$2,866.92	\$2,267.84	\$29,598.39	-\$2,260.16	\$30,032.22	\$24,586.28	\$102,103.43
Cash Flow	\$599,513.18	\$628,568.44	\$681,663.35	\$621,442.87	\$545,545.25	\$532,976.47	\$629,596.96	\$687,146.83	\$672,760.18	\$571,736.94	\$569,476.78	\$563,210.08	\$682,748.30	



Financial Kitchen Overview

As we explore alternative food options to serve our students, we conducted a review of the potential cost of a meal production and distribution service. The information in this report is intended to provide a starting point for us to tailor depending on our and the students needs.

Income statement

Meal Service	All
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Food Waste	0%
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Month	July	August	September	October	November	December	January	February	March	April	May	June	Total
Total Revenue	\$130,606.95	\$154,912.24	\$209,304.35	\$200,291.11	\$167,893.72	\$123,658.90	\$149,495.04	\$179,394.05	\$229,225.73	\$149,495.04	\$209,293.06	\$142,561.20	\$2,046,131.38
Breakfast- Food Cost	\$19,554.33	\$15,680.86	\$22,371.41	\$20,587.69	\$16,750.06	\$11,945.67	\$16,195.46	\$19,434.55	\$24,833.03	\$16,195.46	\$22,673.64	\$17,563.61	\$223,785.77
Lunch- Food Cost	\$38,444.72	\$45,801.86	\$60,894.03	\$59,163.62	\$50,357.16	\$37,631.35	\$44,286.78	\$53,144.14	\$67,906.40	\$44,286.78	\$62,001.49	\$47,151.05	\$611,069.38
Snack- Food Cost	\$782.88	\$2,715.40	\$3,556.70	\$3,525.98	\$2,758.76	\$1,940.34	\$2,314.92	\$2,778.03	\$3,550.07	\$2,314.92	\$3,241.13	\$1,080.38	\$30,559.53
Supper- Food Cost	\$0.00	\$6,440.09	\$10,403.23	\$10,403.23	\$7,926.27	\$5,627.65	\$7,034.57	\$8,441.48	\$10,786.33	\$7,034.57	\$9,848.39	\$3,282.80	\$87,228.61
Lunch Commodity Credit	\$9,799.20	\$11,926.80	\$15,856.80	\$15,406.20	\$13,113.00	\$9,799.20	\$11,532.27	\$13,838.73	\$17,682.82	\$11,532.27	\$16,145.18	\$12,278.13	\$158,910.60
Spork Kit & Tray Cost	\$12,173.32	\$13,302.04	\$18,442.83	\$17,626.09	\$14,618.95	\$10,705.71	\$13,302.93	\$15,963.52	\$20,397.83	\$13,302.93	\$18,624.11	\$13,563.22	\$182,023.49
Total Food Costs	\$61,156.05	\$72,013.46	\$99,811.40	\$95,900.41	\$79,298.21	\$58,051.53	\$71,602.39	\$85,922.98	\$109,790.85	\$71,602.39	\$100,243.58	\$70,362.93	\$975,756.18
12 FT FS Workers @\$18/hr	\$20,736.00	\$31,104.00	\$34,560.00	\$36,288.00	\$27,648.00	\$20,736.00	\$25,920.00	\$31,104.00	\$34,560.00	\$25,920.00	\$27,648.00	\$20,736.00	\$336,960.00
1 FT Chef @\$23/hr	\$2,208.00	\$3,312.00	\$3,680.00	\$3,864.00	\$2,944.00	\$2,208.00	\$2,760.00	\$3,312.00	\$3,680.00	\$2,760.00	\$2,944.00	\$2,208.00	\$35,880.00
1 FT Delivery Driver @\$21/hr	\$2,016.00	\$3,024.00	\$3,360.00	\$3,528.00	\$2,688.00	\$2,016.00	\$2,520.00	\$3,024.00	\$3,360.00	\$2,520.00	\$2,688.00	\$2,016.00	\$32,760.00
FS Manager @ ~\$60K	\$3,456.00	\$5,184.00	\$5,760.00	\$6,048.00	\$4,608.00	\$3,456.00	\$4,320.00	\$5,184.00	\$5,760.00	\$4,320.00	\$4,608.00	\$3,456.00	\$56,160.00
Fringe Benefits @23%	\$6,535.68	\$9,803.52	\$10,892.80	\$11,437.44	\$8,714.24	\$6,535.68	\$8,169.60	\$9,803.52	\$10,892.80	\$8,169.60	\$8,714.24	\$6,535.68	\$106,204.80
Total Labor Costs	\$34,951.68	\$52,427.52	\$58,252.80	\$61,165.44	\$46,602.24	\$34,951.68	\$43,689.60	\$52,427.52	\$58,252.80	\$43,689.60	\$46,602.24	\$34,951.68	\$567,964.80
Truck Maintenance and gas	\$2,401.56	\$3,602.34	\$4,002.60	\$4,202.73	\$3,202.08	\$2,401.56	\$3,602.34	\$3,602.34	\$4,002.60	\$4,202.73	\$3,202.08	\$2,401.56	\$40,826.52
Consulting Fees	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$48,000.00
2 Kitchen Lease w/ 2 racks	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$150,000.00
Utilities Approx. (\$300-\$1400)	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$12,000.00
Total Expenses	-\$83,990.71	\$145,543.32	\$179,566.80	\$178,768.58	\$146,602.53	\$112,904.77	\$136,394.33	\$159,452.84	\$189,546.25	\$136,994.72	\$167,547.90	\$125,216.17	\$1,594,547.50
Net Difference	\$214,597.66	\$9,368.92	\$29,737.55	\$21,522.53	\$21,291.19	\$10,754.13	\$13,100.71	\$19,941.20	\$39,679.48	\$12,500.32	\$41,745.15	\$17,345.02	\$451,583.88

Average Monthly Expense	\$132,878.96
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Average Monthly Net Diff.	\$37,631.99
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Net Food Cost	\$3.93
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Net Food Diff.	\$1.11
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Bfast Reimb.	\$3.56
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Lunch Reimb.	\$5.32
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Snack Reimb.	\$1.08
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Supper Reimb.	\$4.49
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Total Bfast	174,766
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Increase % Breakfast By:	0%
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Cost Per Bfast	\$3.58
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Net Diff. Bfast	-\$0.02
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Total Lunch	265,204
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Increase % Lunch By:	0%
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Cost Per Lunch	\$3.58
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Net Diff. Lunch	\$1.74
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Total Snack	50,745
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Increase % Snack By:	0%
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Cost Per Snack	\$1.06
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Net Diff. Snack	\$0.02
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Total Supper	37,857
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Increase % Supper By:	0%
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Cost Per Supper	\$4.39
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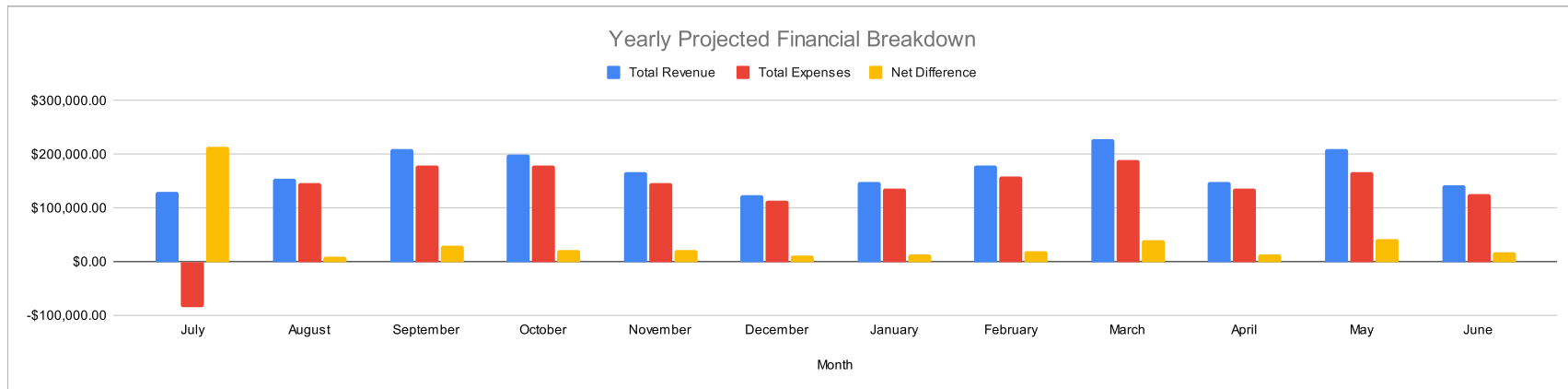
Net Diff. Supper	\$0.09
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Add. Bfast Rev.	\$0.00
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Add. Lunch Rev.	\$0.00
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Add. Snack Rev.	\$0.00
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Add. Supper Rev.	\$0.00
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School Site Information

List of Alta PS Food Services Program current schools as of SY 22-23

Name	Enrollment	Grades	Service	Address
5 Keys	27	10-12	B, L	2420 1st St. Los Angeles, CA 90033
Academia Moderna	400	K-5	B, L, Su	2410 Broadway Walnut Park, CA 90255-6342
LA College Prep	60	9-12	B, L, Sn	625 Coleman Ave. Los Angeles, CA 90042-4903
Liberty Elementary	750	TK-8	B, L, Sn	1771 East Pacific Ave. Tulare, CA 93274-1106
New Village Girls Academy	95	9-12	B, L, Sn	147 North Occidental Blvd. Los Angeles, CA 90026
Prepa Tec	253	6-8	B, L, Su	8001 Santa Fe Ave. Walnut Park, CA 90255-4138
RWWNHS#1	57	12	B, L, Sn	1755 W 52nd St Los Angeles, CA 90062
RWWNHS#2 (Bell)	234	9-11	B, L, Sn	4210 E. Gage Ave. Bell, CA 90201
RWWNMS	135	6-8	B, L, Sn	1700 West 46th St. Los Angeles, CA 90062
Time Community	90	9-11	B, L	482 N. Garfield Ave. Montebello, CA 90640

Click on hyperlink to attain an interactive grouping of all locations:

<https://mapping.thexs.app/map.html?fid=1NwIjGC7A1kDbgezngEKVrKIKaChipG5m>

Potential Kitchen Location

City	Cost/Month	Avg. Distance	Amenities	Address
Boyle Heights	\$12,500.00		Private Space	3212 E. Olympic Blvd, Los Angeles, CA 90023

Transportation Cost Breakdown

Breakfast	Avg. Meals**	Start Time	Distance	Approx. Time*	Address
5 Keys	5.7		2.2	6	2420 1st St. Los Angeles, CA 90033
Academia Moderna	225.5		4.8	14	2410 Broadway Walnut Park, CA 90255-6342
LA College Prep	26.1		8.1	13	625 Coleman Ave. Los Angeles, CA 90042-4903
Liberty Elementary	126.3		180	156	1771 East Pacific Ave. Tulare, CA 93274-1106
New Village Girls Academy	31.6		7	14	147 North Occidental Blvd. Los Angeles, CA 90026
Prepa Tec	90.6		5.3	14	8001 Santa Fe Ave. Walnut Park, CA 90255-4138
RWWNHS#1	18.9		9.6	19	1755 W 52nd St Los Angeles, CA 90062
RWWNHS#2 (Bell)	72.7		3.6	10	4210 E. Gage Ave. Bell, CA 90201
RWWNMS	54.3		9.1	18	1700 West 46th St. Los Angeles, CA 90062
Time Community	38.8		6.2	10	482 N. Garfield Ave. Montebello, CA 90640

*Approx. time based on Apple Maps results for a Monday 6:30 AM departure

**Avg. Meals calculated based on a 20 service day month with the averages from August to December, 2022

Lunch	Avg. Meals	Start Time	Distance	Approx. Time*	Address
5 Keys	9.5		2.2	7	2420 1st St. Los Angeles, CA 90033
Academia Moderna	330.4		4.8	16	2410 Broadway Walnut Park, CA 90255-6342
LA College Prep	22.8		8.1	14	625 Coleman Ave. Los Angeles, CA 90042-4903
Liberty Elementary	409.5		180	168	1771 East Pacific Ave. Tulare, CA 93274-1106
New Village Girls Academy	31.8		7	14	147 North Occidental Blvd. Los Angeles, CA 90026
Prepa Tec	129.1		5.3	15	8001 Santa Fe Ave. Walnut Park, CA 90255-4138
RWWNHS#1	23.2		9.7	18	1755 W 52nd St Los Angeles, CA 90062
RWWNHS#2 (Bell)	80		3.6	11	4210 E. Gage Ave. Bell, CA 90201
RWWNMS	64.1		9.3	17	1700 West 46th St. Los Angeles, CA 90062
Time Community	41.6		6.2	11	482 N. Garfield Ave. Montebello, CA 90640

*Approx. time based on Apple Maps results for a Monday 10:30 AM departure

**Avg. Meals calculated based on a 20 service day month with the averages from August to December, 2022

Snack	Avg. Meals	Start Time	Distance	Approx. Time*	Address
LA College Prep	18.4		8.1	15	625 Coleman Ave. Los Angeles, CA 90042-4903
Liberty Elementary	217.8		180	186	1771 East Pacific Ave. Tulare, CA 93274-1106
RWWNHS#2 (Bell)	39.6		3.6	12	4210 E. Gage Ave. Bell, CA 90201
*Approx. time based on Apple Maps results for a Monday 1:30 PM departure					
**Avg. Meals calculated based on a 20 service day month with the averages from August to December, 2022					
Supper	Avg. Meals	Start Time	Distance	Approx. Time*	Address
Academia Moderna	93.1		4.8	17	2410 Broadway Walnut Park, CA 90255-6342
Prepa Tec	53.3		5.3	16	8001 Santa Fe Ave. Walnut Park, CA 90255-4138
*Approx. time based on Apple Maps results for a Monday 1:30 PM departure					
**Avg. Meals calculated based on a 20 service day month with the averages from August to December, 2022					
Total Daily Count					
Site	Breakfast	Lunch	Snack	Supper	Total
5 Keys	5.7	9.5			15.2
Academia Moderna	225.5	330.4		93.1	649
LA College Prep	26.1	22.8	18.4		67.3
Liberty Elementary	126.3	409.5	217.8		753.6
New Village Girls Academy	31.6	31.8			63.4
Prepa Tec	90.6	129.1		53.3	273
RWWNHS#1	18.9	23.2			42.1
RWWNHS#2 (Bell)	72.7	80	39.6		192.3
RWWNMS	54.3	64.1			118.4
Time Community	38.8	41.6			80.4
Total	690.5	1142	275.8	146.4	2254.7

Revenue Breakdown

Based on SY 22-23 reimbursement rates and meal participation

Breakfast Participation

Schools	July*		August*		September*		October*		November*		December*		January*		February*		March*		April*		May*		June*		Total
	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	
APS- All Sites	15,271	\$54,364.76	12,246	\$43,595.76	17,471	\$62,196.76	16,078	\$57,237.68	13,081	\$46,568.36	9,329	\$33,211.24	12,648	\$45,026.45	15,177	\$54,031.74	19,393	\$69,040.55	12,648	\$45,026.45	17,707	\$63,037.03	13,716	\$48,830.18	174,766
APS- All Sites Total	15,271.00	\$54,364.76	12,246.00	\$43,595.76	17,471.00	\$62,196.76	16,078.00	\$57,237.68	13,081.00	\$46,568.36	9,329.00	\$33,211.24	12,648.00	\$45,026.45	15,177.00	\$54,031.74	19,393.00	\$69,040.55	12,648.00	\$45,026.45	17,707.00	\$63,037.03	13,716.00	\$48,830.18	174,766

*Values based on CNPS claim

Lunch Participation

Schools	Meal Count		Meal Count		Meal Count		Meal Count		Meal Count		Meal Count		Meal Count		Meal Count		Meal Count		Meal Count		Meal Count		Meal Count		Total
	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.	Reimb.		
APS- All Sites	16,685	\$74,873.94	19,878	\$106,446.76	26,428	\$140,729.11	25,677	\$136,730.03	21,855	\$116,377.88	16,332	\$86,967.90	19,220	\$100,330.77	23,065	\$120,396.93	29,471	\$153,840.52	19,220	\$100,330.77	26,909	\$140,463.08	20,464	\$106,819.71	265,204
APS- All Sites Total	16,685.00	\$74,873.94	19,878.00	\$106,446.76	26,428.00	\$140,729.11	25,677.00	\$136,730.03	21,855.00	\$116,377.88	16,332.00	\$86,967.90	19,220.00	\$100,330.77	23,065.00	\$120,396.93	29,471.00	\$153,840.52	19,220.00	\$100,330.77	26,909.00	\$140,463.08	20,464.00	\$106,819.71	265,204

*Values based on CNPS claim

Supper Participation

Schools	July*		August*		September*		October*		November*		December*		January*		February*		March*		April*		May*		June*		Total
	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	
APS- All Sites			2,795		4,515		4,515		3,440		2,442		3,053		3,664		4,681		3,053		4,274		1,425		37,857
APS- All Sites Total	0.00		2,795.00	\$0.00	4,515.00	\$0.00	4,515.00	\$0.00	3,440.00	\$0.00	2,442.00	\$0.00	3,053.00	\$0.00	3,664.00	\$0.00	4,681.00	\$0.00	3,053.00	\$0.00	4,274.00	\$0.00	1,425.00	\$0.00	37,857

*Values based on CNPS claim

Snack Participation

Schools	July*		August*		September*		October*		November*		December*		January*		February*		March*		April*		May*		June*		Total
	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	
APS- All Sites	1,300	1,368	4,509	\$4,869.72	5,906	\$6,378.48	5,855	\$6,323.40	4,581	\$4,947.48	3,222	\$3,479.76	3,844	\$4,151.52	4,613	\$4,982.04	5,895	\$6,366.60	3,844	\$4,151.52	5,382	\$5,812.56	1,794	\$1,163.70	50,745
APS- All Sites Total	1,300.00	\$1,368.00	4,509.00	\$4,869.72	5,906.00	\$6,378.48	5,855.00	\$6,323.40	4,581.00	\$4,947.48	3,222.00	\$3,479.76	3,844.00	\$4,151.52	4,613.00	\$4,982.04	5,895.00	\$6,366.60	3,844.00	\$4,151.52	5,382.00	\$5,812.56	1,794.00	\$1,163.70	50,745

*Values based on CNPS claim

Total Participation

Schools	July*		August*		September*		October*		November*		December*		January*		February*		March*		April*		May*		June*		Total
	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	Meal Count	Reimb.	
APS- All Sites Total	33,256	\$ 130,806.95	39,428	\$ 154,912.24	54,320	\$ 209,304.35	52,125	\$ 200,291.11	42,957	\$ 167,893.72	31,325	\$ 123,658.90	38,765	\$ 149,508.74	46,519	\$ 179,410.71	59,441	\$ 229,247.67	38,765	\$ 149,508.74	54,272	\$ 209,312.67	37,399	\$ 229,610.43	526,572

Predicted Daily Reimbursement

Month	# of Day	Total \$ Reimb	Avg/Day
July	12	\$ 130,606.95	
August	18	\$ 154,912.24	
September	20	\$ 209,304.35	
October	21	\$ 200,291.11	
November	16	\$ 167,893.72	
December	12	\$ 123,658.90	\$9,966.34
January	15	\$149,495.04	
February	18	\$179,394.05	
March	23	\$229,225.73	
April	15	\$149,495.04	
May	21	\$209,293.06	
June	7	\$69,764.35	

Predicted Daily Meal Count

Month	# of Day	Total Bfast	Total Lunch	Total Supper	Total Snack	Bfast/Day	Lunch/Day	Supper/Day	Snack/Day
July	12	15,271.00	16,685.00	0.00	1,300				
August	18	12,246.00	19,878.00	2,795	4,509				
September	20	17,471.00	26,428.00	4,515	5,906				
October	21	16,078.00	25,677.00	4,515	5,855				
November	16	13,081.00	21,855.00	3,440	4,581				
December	12	9,329.00	16,332.00	2,442	3,222	843.19	1,281.36	203.53	256.29
January	15	12,648	19,220	3,053	3,844				
February	18	15,177	23,065	3,664	4,613				
March	23	19,393	29,471	4,681	5,895				
April	15	12,648	19,220	3,053	3,844				
May	21	17,707	26,909	4,274	5,382				
June	7	13,716	20,464	1,425	1,794				

French Toast Casserole 9-12, 2 G						Servings	100
Ingredients	Item #	Amount	Measure	Srv/CS	Price/CS	Cost/Serving	
Bread Whole Wheat Slice	2469540	288	Slice	144	\$30.25	\$0.21	
Salt Kosher	6040760	2	Tbsp	576	\$51.99	\$0.00	
Butter Solid UNSLTD	7485170	3	Pound	10	\$102.01	\$0.10	
Milk, 1% LF	7145251	2	Quart	8	\$31.18	\$0.04	
Spice Cinnamon GRD	5265451	1	Tbsp	108	\$9.35	\$0.00	
Egg Liquid	5134376	12.5	Quart	1.2	\$96.29	\$0.80	
Sugar Brown LGT	1854926	6	Pound	8.33	\$51.79	\$0.06	
						Total	\$1.22
Average Breakfast Cost							
Main Entree	Cost/Serving	Avg./Cost					
Breakfast Burrito, 2 G, 2 M/MA	\$0.54	\$0.80					
Baked Blueberry Oatmeal, 2 G, .5 F	\$0.65						
French Toast Casserole 9-12, 2 G	\$1.22						
Fruit	Cost/Serving	Avg./Cost					
Apples Red Delicious Fancy, Fresh	\$0.26	\$0.27					
Orange Fancy Fresh	\$0.28						
Milk	Cost/Serving	Avg./Cost					
White 1% LF	\$0.21	\$0.21					
White NF	\$0.21						
Chocolate NF	\$0.21						
Total Cost/Srv		\$1.28					
Lunch/Supper Options							
Beef Slider, 1.75 M/MA, 1 G						Servings	100
Ingredients	Item #	Amount	Measure	Srv/CS	Price/CS	Cost/Serving	
Beef Chuck Roast	6751671	19	Pound	2	\$63.82	\$0.32	
Salt Kosher	6040760	1	Tbsp	6912	\$51.99	\$0.00	
Bun Slider WG	7120548	192	Each	192	\$96.29	\$0.50	
Spice Pepper BLK	5935689	2	Tbsp	960	\$66.69	\$0.00	

Onion Yellow Jumbo	1094721	3	Pound	16.7	\$24.29	\$0.01
Butter Solid UNSLTD	7485170	8	Pound	3.75	\$102.01	\$0.27
Peppers Poblano	5209622	1	Pound	10	\$21.15	\$0.02
					Total	\$1.13
<u>Chicken & Spinach Quesadilla, 1.25 M/MA, 2 G, .25 Veg</u>					Servings	100
Ingredients	Item #	Amount	Measure	Srv/CS	Price/CS	Cost/Serving
Chicken Thigh Strip	7063383	10	Pound	2	\$75.98	\$0.38
Onion Yellow Jumbo	1094721	1	Pound	50	\$24.29	\$0.00
Garlic Whole Peeled	1821537	2	Ounce	40	\$22.83	\$0.01
Oil Olive Canola Blend	1690779	5.5	Tbsp	186	\$88.69	\$0.00
Salt Kosher	6040760	3	Tbsp	384	\$51.99	\$0.00
Cheese Parm	4061562	4	Ounce	40	\$55.69	\$0.01
Cheese Mozz Fresh Shred	4426447	3	Pound	10	\$94.15	\$0.09
Spinach Baby	8474538	24	Pound	0.17	\$17.45	\$1.03
Tortilla 8" WG	2386142	100	Each	288	\$51.29	\$0.18
					Total	\$1.71
<u>Beef & Broccoli, 2.5 M/MA, 2 G</u>					Servings	100
Ingredients	Item #	Amount	Measure	Srv/CS	Price/CS	Cost/Serving
Corn Starch	4073441	12	Ounce	32	\$40.99	\$0.01
Garlic Whole Peeled	1821537	12	Ounce	6.7	\$22.83	\$0.03
Ginger Root	1185545	11	Ounce	7.3	\$16.25	\$0.02
Oil Olive Canola Blend	1690779	4.5	Cup	10.7	\$88.69	\$0.08
Sauce Soy GFLS	614477	1	Cup	80	\$168.69	\$0.02
Vinegar Apple Cider	4069373	1	Cup	16	\$14.34	\$0.01
Spice Cinnamon GRD	5265451	1	Tbsp	36	\$9.35	\$0.00
Rice Brown	3939380	9	Pound	2.8	\$18.85	\$0.07
Beef Chuck Roast	6751671	21	Pound	0.9	\$78.94	\$0.88
Broccoli Crowns	2704989	20	Pound	1	\$25.75	\$0.26
Vinegar White	4113049	1	Quart	4	\$8.58	\$0.02
Sugar Brown LGT	1854926	2	Pound	25	\$51.79	\$0.02
Onion Green Bunch	9422098	1	Pound	5	\$36.65	\$0.07
					Total	\$1.50

Average Lunch/Supper Cost			Snack Options			
Main Entree	Cost/Serving	Avg./Cost	Snack Items	Item #	Cost/Serving	Avg./Cost
Beef Slider, 1.75 M/MA, 1 G	\$1.13	\$1.45	Cracker Graham	6982748	\$ 0.27	\$0.55
Chicken & Spinach Quesadilla, 1.25 M/MA	\$1.71		Cranberry Dried	2295203	\$ 0.29	
Beef & Broccoli, 2.5 M/MA, 2 G	\$1.50		Cracker Goldfish	6599405	\$ 0.30	
Fruit	Cost/Serving	Avg./Cost	Juice Fruit Punch	1622422	\$ 0.34	\$0.64
Apples Red Delicious Fancy, Fresh	\$0.26	\$0.27	Cracker Graham	8344303	\$ 0.33	\$0.62
Orange Fancy Fresh	\$0.28		Cranberry Dried	2295203	\$ 0.29	
Vegetable	Cost/Serving	Avg./Cost			Total Cost/Srv	\$0.60
Corn Whole Kernel	\$0.40	\$0.38				
Bean Green Cut	\$0.35					
Milk	Cost/Serving	Avg./Cost				
White 1% LF	\$0.21	\$0.21				
White NF	\$0.21					
Chocolate NF	\$0.21					
	Total Cost/Srv	\$2.30				

Central Kitchen Labor Cost Breakdown

Staffing need based on number of meals served

2022-23 SY Meal Participation

	July*	August*	September*	October*	November*	December*	January*	February*	March*	April*	May*	June*	Total*
Breakfast	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count
Total APS	15,271	12,246	17,471	16,078	13,081	9,329	12,648	15,177	19,393	12,648	17,707	13,716	174,766
	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count
Total APS	16,685	19,878	26,428	25,677	21,855	16,332	19,220	23,065	29,471	19,220	26,909	20,464	265,204
	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count
Total APS	0	2,795	4,515	4,515	3,440	2,442	3,053	3,664	4,681	3,053	4,274	1,425	37,857
	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count	Meal Count
Total APS	1,300	4,509	5,906	5,855	4,581	3,222	3,844	4,613	5,895	3,844	5,382	1,794	50,745

*Values based on CNIPS claim

Total Meal Equivalency

School Sites	July*	August*	September*	October*	November*	December*	January*	February*	March*	April*	May*	June*	Total*
APS- Total	27,346	32,366	44,598	42,896	35,571	26,088	32,016	38,419	49,092	32,016	44,823	31,670	405,230

*Values based on CNIPS claim. MPLH attained from Colorado Department of Education, n.d.

Total Meal Equivalency Per Day

School Sites	July*	August*	September*	October*	November*	December*	January*	February*	March*	April*	May*	June*	Total*
APS- Total	1439	1703	2347	2258	1872	1373	1685	2022	2584	1685	2359	1667	21328

*Values based on CNIPS claim. MPLH attained from Colorado Department of Education, n.d.

Staffing Guidelines for Onsite Production**

Number of Meals/Meal Equivalents ¹	MPLH for Low and High Productivity			
	Conventional System MPLH ²		Convenience System MPLH ³	
	Low	High	Low	High
Up to 100	8	10	10	12
101-150	9	11	11	13
151-200	10-11	12	12	14
201-250	12	14	14	15
251-300	13	15	15	16
301-400	14	16	16	18
401-500	14	17	18	19
501-600	15	17	18	19
601-700	16	18	19	20
701-800	17	19	20	22
800 & up	18	20	21	23

Meal Service Factor		
Meal	Meal Equiv.	% of Meals
Bfast	117093.22	0.2680090356
Lunch	265,204	0.6070126713
Supper	37,857	0.09664952301
Snack	16745.85	0.02832877009
Total	436900.27	100.00%

**Table & values are attained from the Colorado Department of Education, n.d. 1- Meal equivalents (MEQ) include breakfast, snacks and a la carte sales. Lunch 1:1, Breakfast 3:2, Snack 3:1, A la carte
 MEQ = sales revenue divided by the amount of free lunch reimbursement plus the USDA food entitlement.
 2 Conventional system is preparation of some foods from raw ingredients on premises (using some bakery breads and prepared pizza and washing dishes)
 3 Convenience system is using maximum amount of processed foods (e.g. using all bakery breads, precooked chicken, ready to serve raw fruits and vegetables, pre-portioned condiments and washing only trays and using disposable dinnerware)

Staffing Needs Calculator- Conventional System***

School Sites	Meal Eq.	Shift (hrs)	High	Low
APS- Total	2584	8	17.94	16.15
APS- w/o L. Total	904	8	6.28	5.65

***Values under low and high productivity indicate the amount of 8 hr employees that are suggested for the given value of meal equivalents. Shift durations can be broken down to shorter shifts.

Minimum Wage in California****

Company Size	Wage/hr
>26 Employees	\$ 15.00
<26 Employees	\$ 14.00

****Info. per Minimum Wage, n.d.

Potential Positions Breakdown- Support

Position	Approx. Pay	Total Drivers	Annual Cost
FS Driver	\$ 21.00	1	\$ 33,600.00

Annual forecast is based on 8 hr shift & 40 wk working schedule not accounting for taxes and additional fees

Potential Positions Breakdown- Food Workers

Position	Approx. Pay	Conventional System		Convenience System	
		Low	High	Low	High
FS Chef/Cook	\$ 24.00	\$ 130,560.00	\$ 122,880.00	\$ 115,200.00	\$ 107,520.00
FS Worker	\$ 18.00	\$ 40,320.00	\$ 34,560.00	\$ 28,800.00	\$ 23,040.00
Total*****		\$ 170,880.00	\$ 157,440.00	\$ 144,000.00	\$ 130,560.00

Labor cost is calculated for a total of 40 weeks as a school year is generally around 36-37 weeks to account for trainings, but no summer feeding. Let me know if you would like me to include summer meal distribution. *****Labor cost do not include taxes and additional fees

References

Colorado Department of Education. (n.d.). Meals per Labor Hour (MPLH). CDE School Nutrition Unit.

Staffing Needs Calculator- Convenience System***

School Sites	Meal Eq.	Shift (hrs)	High	Low
APS- Total	2584	8	15.38	14.04
APS- w/o L. Total	904	8	5.38	4.91

***Values under low and high productivity indicate the amount of 8 hr employees that are suggested for the given value of meal equivalents. Shift durations can be broken down to shorter shifts.

Potential Positions Breakdown- Administration

Position	Approx. Pay
FS Manager	\$ 60,000.00

Annual forecast is based on 8 hr shift & 40 wk working schedule not accounting for taxes and additional fees

Total Labor Cost Breakdown*****

Conventional	Annual Cost	Monthly Cost
Low	\$ 264,480.00	\$ 22,040.00
High	\$ 251,040.00	\$ 20,920.00

*****Does not include additional taxes & fees

Convenience	Annual Cost	Monthly Cost
Low	\$ 237,600.00	\$ 19,800.00
High	\$ 224,160.00	\$ 18,680.00

*****Does not include additional taxes & fees