



CSIS California School Information Services

Trona Joint Unified School District

Food Service Review

July 11, 2013



Joel D. Montero
Chief Executive Officer





CSIS California School Information Services

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David Olney, Superintendent
Trona Joint Unified School District
83600 Trona Road
Trona, CA 93562

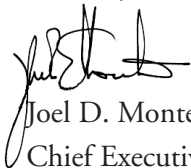
Dear Superintendent Olney:

In February 2013, the Trona Joint Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for management assistance. Specifically, the agreement states that FCMAT will perform the following:

1. The team will conduct a review of the child nutrition program, which serves breakfast and lunch to approximately 273 students. The review will include food preparation, ordering, inventory, cash management, staffing, policies and procedures, federal and state compliance, menu planning, warehousing and food storage, purchasing and facilities. The team will provide recommendations for enhancing revenues or implementing the changes needed to support the program and provide a more efficient operation.
2. The team will review the district's annual audit report for the year ending June 30, 2012 and provide recommendations regarding any audit findings contained in the report.

This final report contains the study team's findings and recommendations in the above areas of review. FCMAT appreciates the opportunity to serve the Trona Joint Unified School District and extends thanks to all the staff for their cooperation and assistance during this review.

Sincerely,



Joel D. Montero
Chief Executive Officer

FCMAT

Joel D. Montero, Chief Executive Officer

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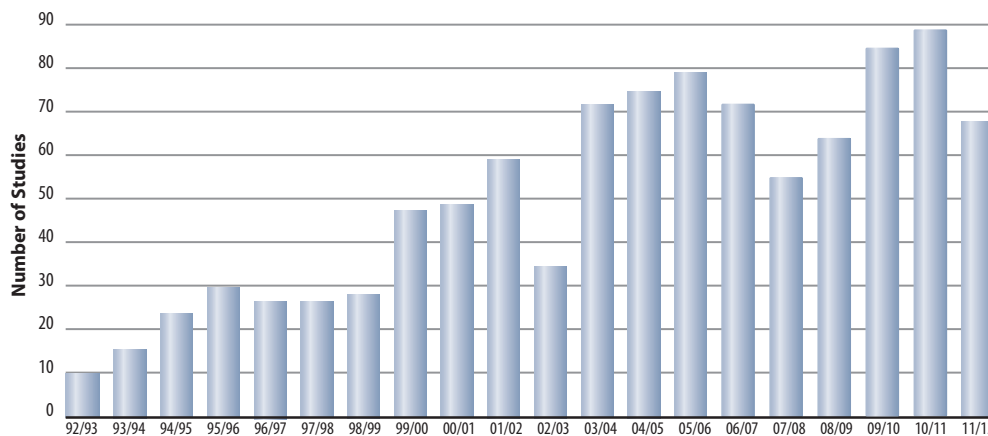
About FCMAT

FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial 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 and efficient operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and share information.

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 local education agency 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 also develops and provides numerous publications, software tools, workshops and professional development opportunities to help local educational agencies operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) arm of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS) and also maintains DataGate, the FCMAT/CSIS software LEAs use for CSIS services. FCMAT was created by Assembly Bill 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. Assembly Bill 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. Assembly Bill 1115 in 1999 codified CSIS' mission.

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

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

Since 1992, FCMAT has been engaged to perform nearly 850 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 Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

Located in San Bernardino County, the Trona Joint Unified School District has a five-member elected governing board and serves approximately 278 students on adjoining campuses. The district has one kindergarten through sixth grade elementary school, one seventh through twelfth grade high school, and a community day school. Approximately 68% of the district's students are eligible for free or reduced-price meals.

Student enrollment has declined by more than 50% since 1996-97. This is consistent with a trend of families moving out of Trona, and many mining and district employees commuting from Ridgecrest, the largest nearby community. Trona was established as a mining town in the 1800s, and the district has benefited through the years from mineral royalties paid for mining operations on public land. District staff indicated that the royalty payments have fluctuated over time from a low of approximately \$700,000 to a high of \$3 million per year.

Study Guidelines

In February 2013, the Trona Joint Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for management assistance. Specifically, the agreement states that FCMAT will perform the following:

1. The team will conduct a review of the child nutrition program, which serves breakfast and lunch to approximately 273 students. The review will include food preparation, ordering, inventory, cash management, staffing, policies and procedures, federal and state compliance, menu planning, warehousing and food storage, purchasing and facilities. The team will provide recommendations for enhancing revenues or implementing the changes needed to support the program and provide a more efficient operation.
2. The team will review the district's annual audit report for the year ending June 30, 2012 and provide recommendations regarding any audit findings contained in the report.

FCMAT visited the district on March 18 and 19, 2013 to conduct interviews, collect data, and observe the food service operations and facilities. This report is the result of those activities and is divided into the following sections:

- I. Executive Summary
- II. Meal Program and Menu Certification
- III. Recipes and Production Records
- IV. Wellness Policy
- V. Food Handling and Food Safety
- VI. Meal Prices
- VII. Meal Counts and Claims

- VIII. Staffing and Productivity
- IX. Staff Training
- X. Budget
- XI. Facilities and Equipment
- XII. Appendices

Study Team

The study team was composed of the following members:

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Executive Summary

The district participates in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) and serves breakfast and lunch at its elementary and high school campuses. The food service department staff prepare most of the lunch items for both schools at the high school, and food is transported daily to the elementary school. Breakfast is typically prepared at each school site.

The unaudited actuals reports for 2010-11 and 2011-12 and the adopted budget for 2012-13 show a year-over-year increase in deficit spending in the cafeteria fund and the need for annual contributions from the unrestricted general fund. The contributions to the cafeteria fund are high, averaging 24-37% of revenue for the current and two prior years. Although it is often difficult for small districts to avoid a contribution to the cafeteria fund because of the inability to achieve economies of scale, implementing the changes discussed in this report should enable the district to reduce costs and/or increase food service revenues.

Beginning in 2012-13, new federal regulations in the school lunch and breakfast programs are being phased in. School districts are required to comply with the regulations before the end of the 2012-13 school year. The district's food services manager attended a certification workshop in April 2013 and received help in completing and submitting the menu certification documents. If everything is in order, the menus will be certified; if not, the district will be required to make corrections. The district should continue its efforts to obtain state certification for menus and keep documents that verify the data submitted. Because the state is taking at least 60 days to review materials, it is unknown whether the district will meet the June 30, 2013 deadline.

The district's food service department prepares more food from scratch than most school districts. Most menu items are made using United States Department of Agriculture (USDA) recipes; however, some recipes are created by staff from memory and are not documented in writing. Federal requirements and best practices necessitate standardized recipes to assess the nutrients in each menu item, ensure product consistency and predictable yield, and control costs. The district should develop written recipes for menu items that do not have standardized USDA recipes, and ensure that staff members follow the written recipes.

The district is required to complete and keep daily menu production record forms noting the types and amounts of food served to students and adults. These documents are required by the USDA and the state to demonstrate that sufficient food was produced for the number of meals claimed for reimbursement. They also function as a planning tool to ensure that the correct amount of food is produced. The form the district uses is too complex and has many unnecessary columns, most of which are left blank. Food service staff do not complete production records daily before and after meal service to record information about the amount of food served and leftovers. The food service department should review the program requirements, use a simpler production record form that contains only the required columns of information, and ensure that production records are completed thoroughly and timely at each school site.

Since 2006, wellness policies have been required for school districts that participate in the NSLP. The Healthy, Hunger-Free Kids Act of 2010 also specifies new requirements for wellness policies. The district's Board Policy 5030, Student Wellness, contains the basic requirements; however, the policy is generic and has not been implemented or promoted. The district also does not have an active wellness committee or a designated wellness coordinator. The district needs to update its policy to include the new federal requirements, create a wellness committee, and assign a wellness coordinator.

The food service operation must follow all local and state health regulations, and school districts that participate in the federal meal program must have a food safety plan that follows the Hazard Analysis and Critical Control Point (HACCP). All food safety policies and procedures must be outlined in HACCP-based standard operating procedures. The district does not have an HACCP plan, and the food service department was cited for this during the 2008 state program review. The district needs to develop and implement an HACCP plan with written procedures that are based on federal regulations and individualized for its food service program.

The Healthy, Hunger-Free Kids Act of 2010 specifies price equity regulations and provides that meals for non-needy students are not subsidized by federal reimbursements for meals for needy students. The district provides free breakfasts to all its elementary students and needs to ensure that the meal costs for non-needy students are not paid by federal reimbursements for free and reduced-price meals. Also, the district does not bill the preschool program for student meals provided by the food service department. The district needs to review this practice in light of the federal price equity regulations and consider charging the preschool program for student meals.

The district does not have a written policy or procedure regarding meal charges for students. The district periodically sends notices of students' charge balances to their homes but does not have an effective plan to collect the amounts owed. The district needs to review this practice in light of the federal price equity regulations and ensure that the meal charges are not subsidized by federal reimbursements for free and reduced-price meals. It would also benefit the district to develop and implement a written policy and/or procedure for meal charges, and make an earnest and consistent effort to collect funds owed for meal charges.

The district has implemented the offer-versus-serve menu option, which allows students to refuse some foods they do not plan to eat but requires that they take a certain number of items in various food groups. During fieldwork, FCMAT observed some students at both school campuses leaving the lunch lines with less than the required amount of food. No district employee was observing the trays at the end of the food lines to ensure a complete meal was taken per federal meal program requirements. The district needs to restructure the serving lines to help ensure that students leave the service area with a complete meal, and assign a staff member to monitor this and instruct students to take more items if necessary.

The food services manager spends most of the day completing routine, hands-on food service duties; little time is designated for administrative duties. The food services manager needs to make reorganization of staff time a priority so that he has time to complete administrative tasks. These changes will require communication with and training of the food service staff to develop more efficiency in food preparation, serving, and other kitchen tasks that the manager has been performing. It would also benefit the district to consider simplifying the serving lines and menus at each school, including using more pre-packaged convenience foods, having foods wrapped and positioned for self-service, and using disposable trays and flatware.

Meals per labor hour (MPLH) is an industry-standard measure of efficiency that helps determine appropriate staffing levels in a food service operation. The industry standard best practice is 30 MPLH; however, the district's MPLH is 16. At very small districts such as Trona Joint Unified, it is difficult to achieve the best practice ratio because it takes staff time to prepare and serve meals and to clean the kitchen even though the student population is small. A reasonable goal for the district would be 22 to 24 MPLH. To achieve this goal, labor hours must be reduced or the number of meals served must be increased. Significantly reducing the number of hours the food services manager works in the kitchen can help increase MPLH and provide time for necessary administrative tasks, including developing ways to increase revenue and decrease costs, but will

not immediately reduce costs. If the number of meals served does not increase and the cafeteria fund continues to require contributions from the unrestricted general fund, staff hours may need to be reduced.

The district's food service staff schedule indicates that the cooks' daily work hours are from 6 a.m. to 1 p.m.; however, staff indicated that this schedule is not followed consistently and that neither employee takes a lunch break. The district should immediately ensure that the cooks' required daily lunch period is scheduled and taken, and that food service staff members start work at the assigned time.

The job descriptions for the food services manager/pool attendant position and the cook positions do not include minimum weight lifting and repetitive duty requirements necessary for compliance with the Americans with Disabilities Act (ADA), and do not list the essential job functions. In addition, the district does not have a job description for the cafeteria helper position. The district should review and update job descriptions and ensure that they comply with ADA requirements, and create a board-approved job description for the cafeteria helper position.

The district's food service staff members and manager do not receive regular ongoing training and do not have regular staff meetings. Numerous food service training opportunities are available from organizations such as Cal-Pro-NET, the California Department of Education (CDE), the California Association of School Business Officials (CASBO), and the California School Nutrition Association. It would be beneficial to conduct regular monthly or quarterly staff meetings, provide ongoing training to staff, and for the food services manager to visit other school districts' food service departments and attend meetings at the county office of education.

Although the percentage of students who are eligible for free and reduced-price meals has been relatively steady in the current and prior two years, the number of students who qualify has declined along with the total district enrollment. To help increase student participation and revenue, the district should study participation trends; survey students, parents and staff regarding the meal program; consider reorganizing meal service; consider remodeling the high school cafeteria eating area; and consider allowing high school students to eat outside. To decrease costs, the district needs to actively seek the best prices for food and food service supplies by negotiating with vendors, issuing requests for proposals (RFPs), investigating membership in a food service purchasing cooperative, and determining if it may piggyback on other districts' food service bids.

Findings and Recommendations

Meal Program and Menu Certification

The district participates in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) and serves breakfast and lunch at its elementary and high school campuses. The NSLP and SBP are federally-assisted meal programs that operate in public and nonprofit private schools and licensed residential child care institutions. The programs provide students with nutritionally balanced, low-cost or free breakfasts and lunches each school day.

As a result of the federal Healthy, Hunger-Free Kids Act of 2010, new regulations in the school lunch and breakfast programs are being phased in beginning with the 2012-13 fiscal year. These are the most comprehensive changes to the program in more than 15 years. The new lunch meal pattern requirements took effect starting July 1, 2012, and school districts are required to comply with them before the end of the 2012-13 fiscal year.

An additional reimbursement of six cents per meal will be provided to districts after they have completed a specific state certification process. This process includes completing detailed worksheets that check for compliance with menu patterns and nutrient requirements. These worksheets may be found on the United States Department of Agriculture (USDA) website at www.fns.usda.gov/cnd/governance/legislation/certificationofcompliance.htm.

The state approval process is estimated to take at least 60 days after a district submits its materials, though many districts have found that it takes much longer. Once the menus are approved, the extra reimbursement will be paid retroactively to the month the menus were certified. Districts that do not comply in fiscal year 2012-13 will be the first considered for administrative reviews in fiscal year 2013-14, and they will not receive the retroactive reimbursement. The state conducts administrative reviews (formerly known as the Coordinated Review Effort) to ensure compliance with child nutrition program regulations. The review evaluates the benefits issued for free and reduced-price meals, procedures for meal counts and claims, sanitation, wellness policy, record keeping, financial management, and compliance with nutrition standards. The frequency of the review has been changed from one every five years to one every three years.

At the time of FCMAT's fieldwork, the district's menus included many of the required elements, including the required quantity and variety of fruits and vegetables, milk varieties, grains, and meats, including many whole grain products. However, the required worksheets had not been completed and submitted to the state for certification.

Following FCMAT's fieldwork, the food services manager attended a certification workshop on April 16-17, 2013 and received help completing and submitting the menu certification. If everything is in order, the menus will be certified; if not, the district will be required to make corrections. Because the state is taking at least 60 days to review materials, it is unknown whether the district will meet the June 30, 2013 deadline.

It is important that the district has documents to verify the data submitted, including completed production records, menus, recipes and nutritional specifications of products on the menus used for certification. The state administrative review will evaluate these records.

The district may encounter an issue with regulations regarding portion sizes because the grade level groupings specified for the certification process are different than the district's school configurations. The certification process's grade level grouping choices are K-5, K-8, 6-8 and

9-12; however, the district has a K-6 elementary school and a 7-12 high school. The district is serving one portion size to grades K-6 and a different portion size to grade 7-12 students, but the menus it submitted for certification were divided into grades K-8 and 9-12. As a result, the portions served to the district's students in grades 7-8 do not match those submitted to the state. It will be up to the state to determine if the district is complying with required portion sizes.

The calorie requirements are also different for various grade level groups. The minimum and maximum calorie requirements for elementary and middle school students overlap, but the minimum requirements for high school students are 50 calories more than the maximum for middle school students. Representatives from the California Department of Education (CDE) have indicated that they are requiring districts to ensure that high school students are provided the additional calories. This is difficult to implement when students in grades 7-12 are served in the same food service line as is the case in the district. The district's food services manager will need to discuss this situation with the district's CDE child nutrition representative.

Although the new regulations are intended to improve the quality of meals, they have been challenging for school districts to implement. The regulations include numerous changes in the quantities and types of fruits and vegetables served; set minimum and maximum calorie limits for each grade level; and set minimum daily and weekly servings for meats and grains. A detailed USDA chart comparing previous and current requirements and specifying portions, grade level variances, and calorie and nutrient standards is included in Appendix A of this report.

The only change to the SBP for 2012-13 was the requirement to limit milk products to fat-free and 1% fat. Other changes will be phased in over the 2013-14 and 2014-15 school years. A memo detailing these requirements may be found at <http://www.fns.usda.gov/cnd/Governance/Policy-Memos/2013/SP28-2013os.pdf>.

The USDA final rule document that includes questions and answers for program operators, titled "Nutrition Standards in the National School Lunch and School Breakfast Programs" may be found at <http://www.fns.usda.gov/cnd/Governance/Policy-Memos/2012/SP10-2012ar6.pdf>.

Recommendations

The district should:

1. Continue its efforts to obtain state certification for menus and keep documents that verify the data submitted.
2. Discuss with its CDE child nutrition representative how to implement the calorie requirements for grade level groupings.
3. Ensure that all food service staff members are familiar with the new breakfast and lunch program requirements.

Recipes and Production Records

Recipes

The district prides itself in preparing home-cooked meals, and prepares more food from scratch than most school districts. Most menu items are made using USDA recipes; however, some recipes are created by staff. This is acceptable as long as there are written, standardized recipes for all menu items. Staff indicated that some items are prepared from memory, and the recipes are not in writing. Staff further indicated that they are not comfortable preparing certain food items, such as coleslaw, because it is the food services manager's recipe.

This can be a problem because food may not be prepared consistently in a staff member's absence. In addition, there is no way to assess the nutrients in the menu item, which is a federal requirement.

A standardized recipe is one that has been carefully adapted and tested to ensure product consistency, predictable yield and accurate nutrient content. Standardized recipes also help control costs because there tends to be less food waste when the yield is correct. A sample template of a standardized recipe form from the CDE is in Appendix B of this report. This is the format that should be used to record all non-USDA recipes.

Production Records

The district is required to complete and keep daily menu production record forms noting the types and amounts of food served to students and adults. Many different formats are used for these forms, and several examples are provided on the CDE website at <http://www.cde.ca.gov/ls/nu/he/mnprodfrm.asp>, but use of a particular form is not required. As long as all the required information is recorded, the district may use any form it chooses. The state administrative review will include inspection of menu production record forms, which are required to have the following information:

- Number of meals planned and number served.
- All planned menu items used to meet the required meal configuration, as well as condiments, and non-creditable desserts (meal components must be identified).
- Serving size of each food item.
- Total amount of food prepared for the students.
- Actual number of students and adults served.
- A la carte and adult meals planned and served.
- Leftover usage records, substitution lists and dates.

The production record form the district uses is too complex and has many unnecessary columns; most columns on the form were left blank. Because the state expects all of the columns on the production records to be completed, only required columns should be included, and the form should be in the simplest format possible. One of the simpler forms available on the CDE website is example #7, which is in Appendix C of this report.

The district's food service department is not using its production record forms consistently or correctly, nor is it completing them on time. The food services manager keeps the forms in the office and fills them out after the fact. The staff members are not aware of the forms and are not

involved in completing them. Many of the records FCMAT reviewed contained only planned menu items, with no information about what was actually served.

School site food service staff need to complete production records daily before and after meal service to record information about the amount of food served and leftovers. This information is required to prove to the state that appropriate amounts of food were used, to justify the number of meals served and claimed, and to establish a history of amounts needed for future menus.

It is essential to involve food service staff in completing the production records. Specifically, the staff member who places the food on the serving line and the one who removes leftovers should be completing the form. The daily information can be handwritten on the form; it does not need to be typed. Actual counts of all menu items are essential for certification and for validating to the state the actual food served for meals claimed.

Recommendations

The district should:

1. Develop written recipes for menu items that are not created using standardized USDA recipes.
2. Ensure that staff members follow written recipes instead of relying on the memory of one individual.
3. Use a simpler production record form that contains only the required columns of information.
4. Ensure that production records are thoroughly completed each day by the staff members who set up the serving lines and dispose of leftovers.

Wellness Policy

Since 2006, the federal government has required that school districts which participate in the NSLP have wellness policies. This requirement was part of the federal Child Nutrition Reauthorization Act of 2004. The district's Board Policy 5030, Student Wellness, adopted on October 13, 2011, contains the basic requirements set forth in that legislation, including goals for nutrition education, physical activity, and nutrition guidelines for all foods available on campus. However, the policy is generic and has not been implemented or promoted. The Healthy, Hunger-Free Kids Act of 2010 specifies new requirements related to wellness policies, including requiring that districts do the following:

- Designate one or more district or school officials to ensure that each school complies with the policy.
- Include goals for nutrition promotion.
- Expand the committee members to include physical education teachers and school health professionals.
- Inform and update the public about the content and implementation of the policy.

The district does not have an active wellness committee or a designated wellness coordinator. Although the wellness policy originated because of the requirements of the Child Nutrition Reauthorization Act, the wellness coordinator does not have to be a member of a district's food service department. It is often better for the coordinator to be a teacher or administrator because of the emphasis on nutrition education in the classroom and a healthy school environment. The membership of the wellness committee is defined in Public Law 111-296 and includes parents, students, food service representatives, teachers of physical education, school health professionals, the school board, school administrators, and members of the public.

The district is not alone in struggling to comply with these regulations. Because of the many challenges school districts face, it is difficult to provide the time and resources needed to complete all of the requirements. The federal government has recognized this and is offering many guidelines to help districts understand and implement this important but time-consuming regulation. An overview of the wellness policy requirements, including a comparison chart of the original 2004 and new 2010 regulations and several policy resource links, is included in Appendix D of this report.

Recommendations

The district should:

1. Create a wellness committee and assign a wellness coordinator.
2. Update its wellness policy to include the new requirements as specified in the Healthy, Hunger-Free Kids Act of 2010.

Food Handling and Food Safety

Proper food handling is essential for any food service operation to maintain fresh foods and avoid food-borne illness. School food service operations must follow all local and state health regulations, and school districts that participate in the federal meal program must have a food safety plan that follows the Hazard Analysis and Critical Control Point (HACCP) format. All food safety policies and procedures must be outlined in HACCP-based standard operating procedures. This detailed and specific format has been required since 2005 and includes complex methods for ensuring food safety.

The district does not have an HACCP plan, and the 2008 state program review cited the food service department for this and provided a corrective action plan to create and implement HACCP policies. However, this had not been done at the time of FCMAT's fieldwork. This issue will be addressed again in the next state administrative review.

The food services manager is aware of the HACCP requirements and has a food safety certification in the ServSafe program. In addition, the food service staff members have their California Food Handler cards. Staff members understand appropriate food safety procedures, but the department is still required to have a written HACCP plan in a specific format and to implement it in daily food handling procedures.

In accordance with USDA guidance issued in June 2005, a school district food safety program must include documented standard operating procedures and a copy of the written plan must be at each school food preparation and service site for applying HACCP principles. The written plan must include methods for documenting menu items in the correct HACCP process category; documenting critical control points of food production; monitoring; establishing and documenting corrective actions; record keeping; and reviewing and revising the overall food safety program. Additional details can be found at <http://www.cde.ca.gov/ls/nu/sn/gis15.asp>. A copy of the USDA HACCP guidance manual can be found at <http://www.fns.usda.gov/fns/safety/pdf/HACCPGuidance.pdf>.

The National Food Service Management Institute has developed HACCP-based standard operating procedures in conjunction with the USDA and the Food and Drug Administration. Templates are available at <http://www.nfsmi.org/ResourceOverview.aspx?ID=75>. Using these templates can help simplify the development of policies and procedures; however, the district will need to individualize them to fit its food service program.

Recommendation

The district should:

1. Develop and implement an HACCP plan with written procedures based on federal regulations and individualized for its food service program.

Meal Prices

The USDA and the State of California have guidelines and regulations regarding prices charged to students who do not qualify for free or reduced-price meals. The Healthy, Hunger-Free Kids Act of 2010, Public Law 111-296, specifies that meals for non-needy students are not subsidized by federal reimbursements for meals of needy students. This became effective July 1, 2011. Regulations regarding this issue are described in full in the Federal Register, 7 CFR, Part 210. Memoranda regarding these regulations are posted on the following USDA websites:

http://www.fns.usda.gov/cnd/Governance/Legislation/Pricing_Equity_Facts.pdf

<http://www.fns.usda.gov/cnd/governance/Policy-Memos/2011/SP39-2011osr.pdf>

<http://www.fns.usda.gov/cnd/Governance/Policy-Memos/2013/SP25-2013os.pdf>

The ruling states that a district's average meal prices should be at least the amount equal to the difference between the higher federal subsidies for free meals and the lower subsidies for paid meals. The 2012-13 federal reimbursements are \$2.86 per free lunch and \$.27 per lunch for students who do not qualify for free or reduced-price meals (known as paid lunch). The difference is \$2.59, so this is the minimum the district should charge for a paid lunch. The district's paid lunch prices during both 2011-12 and 2012-13 were \$2.60 for elementary students and \$2.85 for high school students, thus it is in compliance with requirements. The minimum required price for paid lunches in 2011-12 was \$2.46, so the district was in compliance that year also.

The district provides free breakfasts to all its elementary students. Although the school breakfast program does not have to comply with the price equity regulations described above, the district must still ensure that the meal costs for paid students do not come from federal free and reduced-price meal subsidies. For students who do not qualify for free or reduced-price meals, the district needs to establish a price that at least pays for the cost of food, and ensure that any subsidies for these meals come from non-federal sources.

Price equity regulations for a la carte items only require that prices be at least sufficient to pay for food costs. A review of sample invoices and the a la carte price lists indicate that the district meets this requirement. However, because the cafeteria fund requires a contribution from the unrestricted general fund, these items should be priced high enough to maximize revenue.

The district has no written policy or procedure regarding meal charges for students. Some district staff members believe that no charges are allowed, but this is not the practice of the food service department. Food service records show that the current balance for charged meals is \$4,843. Of this total, \$2,175 is from this fiscal year and the balance has been carried over from prior years. The information provided to FCMAT indicates that at least seven students have accumulated unpaid charges of \$80 or more, and the highest balance is \$145. Staff indicated that there is no consensus on what a student's maximum allowable account balance may be, and thus no procedures for what to do when the maximum amount is reached, such as providing the student with an alternate meal. The district periodically sends notices of all students' charge balances to their homes but does not have an effective plan to collect the amounts owed from parents or guardians. Some individuals may believe that this means they do not have to pay for meals.

The district will need to review this situation in light of the federal price equity regulations because charges for meals for student who do not qualify for free or reduced-price meals must not be paid from federal sources. Collection of these funds will also reduce the contribution from the unrestricted general fund to the cafeteria fund.

Staff indicated that the district used to bill the preschool program for student meals provided by the food service department; however, the program is no longer billed, and the cafeteria fund is not reimbursed for the cost of meals served to preschool students. Staff were not aware of the reason for this change. Because, the district's cafeteria fund requires a contribution from the unrestricted general fund, this practice needs to be reconsidered.

Recommendations

The district should:

1. Review federal requirements for meal prices annually to ensure that its prices comply.
2. Ensure that meal charges and free breakfasts provided to students who do not qualify for free or reduced-price meals are paid for with non-federal resources.
3. Ensure that a la carte items are priced sufficiently to cover costs and maximize revenue.
4. Develop and implement a written policy and/or procedure for meal charges for students. Ensure that it includes the maximum charges allowed and what will happen if a student's charges reach the limit.
5. Make a consistent effort to collect funds owed for meal charges, and consider offering a free meal bonus for families that pay for meals in advance, such as for ten days or for one month.
6. Consider charging the preschool program for meals provided by the food service department.

Meal Counts and Claims

As discussed previously, districts that participate in the NSLP and/or SBP must meet federal nutrition guidelines and ensure that students take the correct amounts of food.

The district has implemented the offer-versus-serve menu option. This means that a certain number of menu items are offered from different component groups, including meats, grains, milk, fruits and vegetables. For lunch, districts must offer a minimum of five items covering all of the component groups. Students must take at least three of the items offered. The new federal meal regulations require that one of the three items each student must take is one-half cup of fruit or vegetables. For breakfast, districts must offer four items and students must take at least three. In fiscal years 2012-13 and 2013-2014 there is no requirement that students take fruit or vegetables at breakfast; they have complete choice in the items they choose. This will change in subsequent years because of the new federal meal regulations, as indicated in Appendix A.

For the district to claim meals for federal and state reimbursement, staff must ensure that each student's tray has the required number of items. However, because of the way the meal lines are structured, an employee is not able to observe the trays at the end of the line to ensure that a complete meal is taken. During FCMAT's observations of meal service at the elementary and high school campuses, several students left the line with a meal that did not have enough items to qualify as reimbursable.

At both schools, the point of sale computer is positioned before the milk and juice cooler, which made it difficult for staff to see whether students took these items. At the high school, cantaloupe was placed on a table in the eating area rather than in the serving line, and staff were unable to see if students took this item. This is also a food safety concern because the fruit was placed in a bowl on a table that did not have a sneeze guard. If students are observed taking incomplete meals during a state administrative review, the district will be cited for noncompliance and reimbursement for the incomplete meals may be disallowed.

During FCMAT's site visits, a staff member indicated that they had noticed that a student walked away from the line with an incomplete meal but that it would be a waste to make them take the required food to make a complete meal because they would throw the food away. Although this may be true, federal regulations require that each student take a complete meal in order for it to be claimed for reimbursement. Staff and students need to be reminded of the regulations and follow them. A staff person needs to be responsible at each meal to observe that trays are complete before the meal can be counted as reimbursable. If a student does not take enough items, he or she needs to be instructed to take more. Teachers and aides also need training regarding these requirements because they often help younger students with meal selection.

No signs are posted in the food service lines describing what a complete meal is, including the types of foods and number of items that must be selected. Having these types of signs is a federal food service program requirement. Some companies offer this service; however, simple signs created by district staff using a computer are also acceptable. Artistic students and/or staff may also be able to help make the signs appealing, colorful and understandable to the various age groups.

Interviews with staff indicated that improper meal counting procedures were used at the elementary school site for breakfast. Because the district served breakfast in the classroom in the past but now provides free breakfast to all elementary students in the cafeteria, the food service staff were not recording meals as the students went through the serving line. Instead, while taking

attendance, teachers asked each student if they ate breakfast and then provided the students' responses to the food service department to serve as the meal count. Federal food service regulations require that student meal counts be taken at the point of service. If this practice were observed during a state administrative review, the district would be cited for noncompliance, and reimbursement for breakfasts for the entire school site would be disallowed, possibly retroactively. FCMAT discussed this issue with staff during fieldwork and the district implemented changes immediately to ensure that food service staff use the point of sale system to take meal counts as meals are served.

Recommendations

The district should:

1. Restructure the serving lines to help ensure that students leave the service area with a complete meal.
2. Help ensure food safety by placing all food in the serving line with the appropriate sneeze guard.
3. Assign a staff member to observe at each meal whether each student has a complete meal and to instruct them to take more items if necessary.
4. Train staff and students regarding what constitutes a complete meal.
5. Create and post signs in the food service area that describe the meal components and what constitutes a complete meal.
6. Ensure that meal counts are taken at the point of service. If meals are served in the cafeteria, ensure that they are recorded in the point of sale system as students receive them. If breakfasts are again served in the classrooms or if meals are provided for a field trip, ensure that teachers mark rosters to provide a meal count.

Staffing and Productivity

The food service department consists of a full-time food services manager/pool attendant, two 6.5 hour-per-day cooks, a three-hour-per-day cafeteria helper and a two-hour-per-day clerk. The district provides food service at two adjoining school sites. The department staff prepare most of the lunch items for both schools at the high school and transport food daily to the elementary school. Breakfast is typically prepared at each school site.

The food services manager spends most of the day completing routine, hands-on food service duties; little time is designated for administrative duties. The manager spends approximately 6.5 to seven hours per day working in the kitchens. The food services manager opens the elementary school kitchen in the morning, prepares and serves breakfast, and cleans up after breakfast is served without the help of another food service employee. The manager then goes to the high school kitchen where he helps with food preparation and serves food at the nutrition break. He then transports lunch to the elementary school and helps serve lunch there before returning to the high school with the transport van and helping serve lunch. The manager also counts cash and reconciles daily meal counts. If time remains following these duties, the manager completes administrative duties. A great deal of time is needed to complete food service administrative duties and to ensure compliance with federal standards, particularly with the new menu regulations and HACCP requirements.

All of the other food service staff members start their work day at the high school. The two cooks are scheduled to begin at 6 a.m., at which time one begins breakfast preparation and serves breakfast for students, and the other one begins lunch preparation. Both cooks serve during the nutrition break at the high school, usually along with the manager. The cafeteria helper arrives at 10 a.m. and helps the manager transport lunch items to the elementary school. One of the cooks also goes to the elementary school to serve lunch.

Meals per Labor Hour

Meals per labor hour (MPLH) is an industry-standard tool used to measure efficiency that can help determine the appropriate staffing levels in a food service operation. Analyzing the number of meals served per hour of labor helps evaluate productivity. There are several ways to determine MPLH. Breakfasts, lunches and a la carte sales can all be included in the analysis, but because the district's a la carte revenue is minimal, it was not included in FCMAT's analysis. Breakfasts are sometimes counted as a fraction of a meal equivalent, but FCMAT gave them equal weight in the district's case.

The meal counts used in the following MPLH analysis are from the district's October 2012 meal claim form. October is a good month to use for a MPLH analysis because it typically has more school days than most months, and it is the month by which free and reduced-price meal applications must be completed so more accurately shows eligible students. To ensure that the meal counts were reasonable compared to other school months, FCMAT calculated a three-month average for three years using data from the October, March and May claim forms for fiscal years 2010-11 and 2011-12 and the October, January and February claim forms for 2012-13 because March and May were not yet available. The three-month meal average for 2012-13 was the same as the average of that for the three years for lunch, and approximately 6% lower than the average of the three years for breakfast.

Because the food services manager plays such an active role in food preparation and meal service, 6.5 hours of the position's time was counted in the MPLH analysis in addition to the other food

service staff members' hours, for a total of 22.5 hours per day. The food service clerk's hours were not counted because the position does not have meal service duties. The following table provides details of FCMAT's MPLH analysis.

Meals per Labor Hour, October 2012

Schools/Programs	Trona HS	CDS	Trona Elem	Preschool	SH	Totals
Breakfasts	947	85	2,281	340	134	3,787
Breakfasts per Day	43	4	104	15	6	172
Lunches	1,290	81	2,676	0	319	4,366
Lunches per Day	59	4	122	0	15	198
Total Meals	2,237	166	4,957	340	453	8,153
Total Meals per Day	102	8	225	15	21	371
Labor Hours per Day						22.5
MPLH						16

The industry standard best practice is to have 30 MPLH; however, at very small districts, such as Trona Joint Unified, it is difficult to achieve this ratio because it takes a certain amount of staff time to prepare and serve meals and to clean the kitchen even though the student population is small. Because of this, a reasonable goal for the district would be 22 to 24 MPLH. To achieve this goal, labor hours must be reduced or the number of meals served must increase. Significantly reducing the number of hours the food services manager works in the kitchen can help increase MPLH. This will not immediately reduce costs but will provide time for the manager to complete administrative tasks, including those required for program compliance, and develop ways to increase student participation and revenue and decrease costs.

This change will require some reorganization of kitchen duties and delegation of responsibilities from the manager to other food service staff members. For example, the manager usually helps serve during the high school nutrition break. However, during FCMAT's fieldwork the manager did not help during the nutrition break, and the staff were able to complete this function without his assistance. The manager also spends approximately 2.5 hours per day preparing and serving breakfast at the elementary school. Most or all of these duties need to be reassigned to another food service staff member.

As discussed previously, the food services manager is responsible for making some of the menu items because there is not a written recipe. In addition, some staff members rely on the manager to operate the point of sale system. It would benefit the district to ensure that the staff are trained in these duties and then assigned to perform them.

The district's serving lines could be simplified. When FCMAT observed the elementary school lunch line, the food services manager was operating the point of sale system and the cafeteria helper and four students were serving food. A cook was in the kitchen but was not helping with the serving line. The number of student helpers needs to be reduced to provide a more efficient serving line, and the manager does not need to be present because two food service staff members are appropriate for the meal service.

When FCMAT observed the high school lunch line, the cafeteria helper, a cook and one student were serving food; the manager was operating the point of sale system. One person served salad and added dressing to order, and another handed students a quesadilla and a bag of chips and dished canned peaches. If the salad and peaches were pre-portioned and chips put in a serving pan, students could help themselves. A squeeze bottle of dressing could be placed at the end of

the line or in the cafeteria for self-service. Students could also serve themselves the quesadilla if it were pre-wrapped or served behind a sneeze guard and tongs provided. A salad bar would also make self-service easier; however, it would need to be placed before the point of sale to ensure that students select fruits or vegetables. Because an average of 59 lunches per day are served at the high school, one food service staff member is sufficient for the serving line; the manager does not need to be present.

At both school sites, wrapping or putting some food items in bulk containers with serving utensils would increase self-service. For example, sandwiches and burritos could be placed on trays with tongs, and pre-portioned cups of chili, pasta, fruit, and salad could be placed on trays for self-service. Using these types of self-service arrangements, other districts have been able to serve as many meals as the district does with just one staff person in the serving line.

The district does not use disposable trays or flatware. Using these items could reduce staff time and/or provide the food services manager with more time for administrative duties. Many districts use disposables because of the time it saves. Although purchasing disposables increases some costs, labor costs can be reduced. Staff estimate that washing dishes takes 30 to 40 minutes per meal at each site.

Using ready-to-eat salad mixes can also save time. The district uses leaf lettuce and head lettuce, which need to be cleaned and cut before serving. Depending on the vendor, prices of pre-packaged salad may or may not be higher, but it would be a considerable time saver. A variety of products are available that meet the new nutrition standards.

The food services manager needs to make reorganizing staff time a priority so that he has time to complete administrative tasks. The manager needs to immediately consider scheduling one of the cooks to open the elementary school kitchen and serve breakfast there. The other cook could continue to serve breakfast at the high school. Staff schedules for the nutrition break and lunch need to be arranged so that the manager is not routinely involved in serving these meals, but only fills in when absolutely necessary. These changes will require communication with and training the food service staff to develop more efficient methods of preparation and serving. The staff will likely need additional training in duties that the manager has been performing, including some of the kitchen duties and the point of sale system. This will also increase efficiency and flexibility.

A good way to begin transferring duties from the food services manager to the staff is for the whole team to meet and discuss their current schedules and tasks and evaluate ways to simplify and streamline them. For example, instead of the manager starting at 6 a.m. at the elementary school and the two cooks starting at the high school at 6 a.m. with one preparing breakfast and the other lunch, both cooks could work together to prepare breakfast. Then one cook could stay to serve high school students and the other could transport breakfasts to the elementary school, serve them, and return to the high school. Both cooks could then work together to prepare lunch for both schools. One of the cooks and the cafeteria helper could transport food to the elementary school and serve it. The helper could then bring the van back to the high school and help serve meals there.

Simplifying and reorganizing tasks would reduce the number of staff hours needed for kitchen duties. It would benefit the district to begin by significantly reducing the time the food services manager spends in the kitchen, except in emergencies. If the number of meals served does not increase, and the food service program continues to require contributions from the unrestricted general fund, staff hours may need to be reduced.

Job Descriptions

The job description for the food services manager/pool attendant position includes numerous administrative responsibilities such as administering the food service program; managing operations; and assigning, directing and supervising cafeteria staff. No routine kitchen duties are mentioned; rather, the job description states that the manager is to assist as needed with food preparation and daily work schedules. However, the manager spends the majority of his day performing routine kitchen duties that would typically be assigned to the cooks or the cafeteria helper.

The food services manager job description also includes pool attendant duties. Interviews indicated that the manager spends the majority of his time during the school year on food service duties and splits his time between food service and pool duties during the summer. The district charges 75% of the manager's salary and benefits to the cafeteria fund and 25% to the general fund. As outlined in Procedure 905 of the California School Accounting Manual, employees that are paid from federal funds are required to complete formal time accounting reports. However, the United States Department of Education recently approved a new time accounting system that is intended to simplify the recordkeeping requirements for employees that are funded from multiple sources. Information regarding the new system can be found at <http://www.cde.ca.gov/fg/ac/co/timeaccounting2013.asp>.

The job description for the cook position includes responsibility for food preparation, service and clean-up and provides for a 6.5-hour work day. The staff schedule indicates that the cooks' daily work hours are from 6 a.m. to 1 p.m. However, staff indicated that one cook arrives at approximately 6:30 a.m. and that neither employee takes a lunch break. Education Code Section 45180 states that work shifts more than six hours long shall include a "duty-free meal period of not less than one-half hour." In addition, Article 7.5 of the bargaining agreement between the district and its classified employees states the following:

All employees covered by this Agreement shall be entitled to an uninterrupted lunch period after the employee has been on duty for four (4) hours. The length of time for such lunch period shall be for a period of not longer than one (1) hour nor less than one-half (1/2) hour and shall be scheduled for full-time employees at or about the midpoint of each work shift.

The district needs to immediately ensure that daily lunch periods are scheduled and taken by the cooks.

The district's governing board adopted the job descriptions for the food services manager/pool attendant and the cook positions on May 12, 2003 and June 9, 2003, respectively. These documents do not include the minimum weight lifting and repetitive duty requirements needed for compliance with the Americans with Disabilities Act (ADA), and do not list the essential job functions. As they are currently written, the district could not use these job descriptions as evidence of essential duties in accommodation cases, nor should it use these job descriptions when making employment decisions related to an applicant's ability to perform duties listed as essential. Reviewing and revising job descriptions to ensure that duties are correctly identified as essential will help protect the district from disability discrimination claims from applicants or employees who may be eligible for reasonable accommodations under the ADA.

The district does not have a job description for the cafeteria helper position.

Recommendations

The district should:

1. Work with the food services manager to immediately reassess the position's administrative priorities and reduce the time spent on routine kitchen duties.
2. Assign the food services manager to meet with food services staff and discuss ideas for reorganizing duties. As part of this discussion, consider simplifying menus, including using more pre-packaged convenience foods.
3. Ensure that food service duties are reorganized and assigned to staff. The food services manager should ensure that staff members who are assigned new duties receive training and support.
4. Review and simplify the serving lines at each school site.
5. Consider having more foods wrapped and positioned for self-service.
6. Consider using disposable trays and flatware.
7. Consider changing recipes and menus to incorporate more convenience items, such as ready-to-eat salad mix.
8. Review the new system for time accounting for federal programs and determine if it should be implemented.
9. Determine whether the pool attendant duties interfere with the food services manager's ability to complete food service administrative duties, and if so, change the scheduling to correct this.
10. Ensure that all food service staff members start work at the assigned time.
11. Ensure that the cooks' required daily lunch period is scheduled and taken.
12. Review and update job descriptions for food service positions to ensure that they comply with ADA requirements. Work with the classified employee bargaining unit as necessary during this process.
13. Develop a job description for the cafeteria helper position and present it to the governing board for approval. Work with the classified employee bargaining unit as necessary during the development process.

Staff Training

The district's food service staff members have their California Food Handler cards but do not receive regular ongoing training. It would be beneficial to have regular staff meetings, possibly monthly or quarterly, with the manager facilitating open communication and providing ongoing training in areas such as the point of sale system, efficient methods of food preparation and serving, the district's wellness policy and HACCP.

Interviews indicated that the manager has not yet taken any food service management courses. Such courses could help the manager with administrative responsibilities such as delegating duties to staff. Cal-Pro-NET is a joint project of the CDE and selected colleges that provides professional development opportunities to child nutrition personnel. This program offers the Child Nutrition Program Administration overview course each year, which includes key child nutrition administration topics and program responsibilities. The course is designed for relatively new managers but is also open to those who have been in their positions for an extended time. The next available courses are scheduled for June 24-28, 2013 in Ontario and July 22-26, 2013 in Sacramento. It would benefit the food services manager to attend one of these training sessions. Additional details are available at <http://www.nufs.sjsu.edu/calpronet/index.htm> and http://www.nufs.sjsu.edu/calpronet/pdf/2013_CNPA_Info.pdf.

There are also numerous courses and/or workshops available through the CDE, the California Association of School Business Officials (CASBO) and the California School Nutrition Association. The CDE's website lists the school nutrition trainings available each year. This year's training list is at <http://www.cde.ca.gov/ls/nu/sn/mbnsdsnp092013.asp>. The CDE also offers many webinars throughout the year on topics of current interest. It would be beneficial to schedule all food service staff members to watch some of these.

The food services manager would also benefit from visiting other school districts' food service departments and attending food service meetings at the county office of education. Networking is important in helping to provide new ideas as well as information about efficiencies and cost-saving measures.

Recommendations

The district should:

1. Ensure that the food services manager conducts regular monthly or quarterly staff meetings to provide ongoing training and facilitate open communication.
2. Consider sending the food services manager to the Cal-Pro-NET Child Nutrition Program Administration course.
3. Ensure that the food services manager reviews applicable websites for training opportunities and attends training functions as needed.
4. Ensure that the food services manager reviews e-mails from the CDE nutrition services regarding webinars on current topics and that food service staff members watch those that apply to them.

5. Schedule time for the food services manager to visit other school districts' food service departments and attend food service meetings at the county office of education.

Budget

A review of the unaudited actuals reports for fiscal years 2010-11 and 2011-12 and the fiscal year 2012-13 adopted budget for the cafeteria fund shows a year-over-year increase in deficit spending and the need for contributions from the unrestricted general fund each year.

As indicated in the following table, food service revenue is projected to decline 10.8% from 2010-11 to 2012-13. Data from the district's food service claim forms indicate that the percentage of students who are eligible for free and reduced-price meals was higher in October 2012 (68%) than in October 2010 (63%). Eligibility rates for free and reduced-price meals change constantly throughout each school year. However, as indicated previously, the district's three-month averages for the current and two prior fiscal years has not changed significantly, ranging between 69% and 72% each year. The free and reduced-price meal participation rate has also remained fairly steady, averaging 60% for breakfast and 74% for lunch. However, the district's enrollment has declined.

Cafeteria Fund Budget Comparison

Description	2010-2011 Unaudited Actuals	% of Revenue	2011-2012 Unaudited Actuals	% of Revenue	2012-13 Adopted Budget	% of Revenue	% Change Since 2010-11
Total Revenues	\$190,664		\$168,946		\$170,020		-10.8%
Labor	\$93,732		\$90,688		\$89,371		-4.7%
Benefits	\$41,220		\$41,362		\$42,214		2.4%
Total Labor Costs	\$134,952	70.8%	\$132,050	78.2%	\$131,585	77.4%	-2.5%
Food and Supplies	\$95,785	50.2%	\$80,307	47.5%	\$95,350	56.1%	-0.5%
Other Expenses	\$5,496		\$5,299		\$5,324		-3.1%
Total Expenditures	\$236,233		\$217,656		\$232,259		-1.7%
Excess or Deficit	(\$45,569)		(\$48,711)		(\$62,239)		
General Fund Contribution	\$45,569	23.9%	\$48,362	28.6%	\$62,239	36.6%	36.6%

Although free and reduced-price meal eligibility rates compared to student enrollment have been relatively steady in the current and prior two years, the total number of students who qualify for free and reduced-price meals has declined from 217 in 2010-11 to 193 in 2012-13. The average number of free and reduced-price lunches served each day was 167 in October 2010-11 and 149 in October 2012-13. This is a decline of 10.8%, which makes a difference in annual reimbursement revenue, particularly for a small food service program.

Although the district's free and reduced-price meal participation rate is relatively high, it could be improved with some concerted effort. Increased participation would result in increased revenue for the food service program. To help increase student participation and revenue, the district needs to study participation trends; survey students, parents and staff regarding the meal program and determine what would entice more students to participate; and consider reorganizing meal service. Examples of reorganized meal service include serving breakfast to elementary students in the classroom and offering high school students grab-and-go meals at breakfast and lunch. A grab-and-go meal is packaged with all the necessary meal components in a bag or on a tray so that students can quickly and easily get a complete meal.

Another reason for lower revenue may be a decrease in a la carte sales. Many districts have experienced significantly less income because of the restrictive state nutrition standards imposed on a la carte items. In addition, providing free breakfast to all elementary school students may reduce revenue and/or increase expenses because the district receives a federal and state reimbursement of just \$0.27 for each student who eats breakfast but does not qualify for free or reduced-price meals. Thus the district is subsidizing the cost of meals for these students. The per-meal reimbursements for free and reduced-price meals, by contrast, are \$1.85 and \$1.55, respectively.

The industry standards for food and labor costs are each 40-45% of revenue. The district's costs for food and labor are much higher, as shown in the above table. The district's food costs vary from 48-56% of revenue for the current and two prior years, and labor costs vary from 71-78%. Food costs can be higher than recommended if a district uses mostly ready-to-serve meals, but this is not the case at Trona Joint Unified. The district's remote location makes it more challenging to get the best prices; however, it needs to make every effort to seek better pricing.

The district's labor and benefit costs are also higher than industry standards. As discussed previously, the department is overstaffed based on the number of meals served. In addition, the majority of the food service staff members qualify for district contributions toward health and welfare benefits, which increases costs.

The contributions from the unrestricted general fund to the cafeteria fund are high, averaging 24-37% of revenue for the current and two prior years. It is often difficult for small districts to avoid a contribution to the cafeteria fund because of the inability to achieve economies of scale; however, implementing the changes discussed in this report should enable the district to reduce costs and/or increase revenues in the food service program.

Food Prices

In addition to obtaining commodities from the USDA, the district uses two main food suppliers. One is a large national distributor, and the other is from the neighboring community of Ridgecrest.

A sampling of invoices indicates that the prices the district pays for both flavored and plain milk are high, ranging from \$.365 to \$.3895 per eight-ounce carton. Many districts pay less than \$.30 per carton, and some pay \$.25 or less. Although the district's remote location may prevent it from obtaining the best pricing, it needs to make every attempt to receive a better price for this high volume item.

The invoices also indicated that the district pays \$.72 for a 2.85-ounce turkey sausage and \$.51 for a two-ounce sausage patty. These prices are high, and many districts purchase these items through USDA commodities or commodity processing. If this is not possible, or if better prices cannot be obtained, the items should be taken off the menu. These are usually served as breakfast items, and the breakfast revenue cannot support them.

Whole wheat sandwich bread costs the district \$4.75 per loaf, which is \$.16 per slice. This is comparable to retail rather than wholesale prices. Most districts pay less than half this amount for bread.

Most of the individually portioned cereal bowls are reasonably priced at \$.26 to \$.27 each. However, one variety, Kids Cho, costs \$.59 each. If the district cannot obtain better prices it should not purchase this variety.

A comparison of one vendor's invoices for two consecutive weeks indicated a large increase in the price of cantaloupe. On March 4, 2013, the district was charged \$19 per case of 12 cantaloupes,

and the next week was charged \$40.86 for the same product. Although produce prices can vary and are never guaranteed, an increase of more than 100% in one week is extreme. The district needs to discuss this with the vendor because the food service department needs to be informed in advance of such increases so that they can decide whether they want the product. The food services manager needs to pay close attention to pricing trends and set price limits based on what the district can afford.

The district does not actively try to obtain the best prices. It does not issue requests for proposals (RFPs), is not a member of a food service purchasing cooperative, and has not contacted other districts to determine if they have bids that the district may join in (known as piggybacking).

Because of its remote location, the district's choice of distributors may be limited and the lowest prices may not be available, but the district needs to make every effort to obtain the best possible prices. This is another reason it would benefit the district for the food services manager to spend more time on administrative duties such as purchasing.

Financial Software

Staff members indicated that the district uses QuickBooks, a stand-alone financial software system, to process most of the transactions for its food service program. The payroll transactions are processed through the county office of education's financial software system, and are initially posted to the general fund in resource 5310. Staff manually post the payroll totals to QuickBooks, then complete journal entries at year end to move all expenses to fund 13, cafeteria special revenue fund. This creates additional work for staff and requires the general fund to pay for food service expenses throughout the year.

Food service funds collected locally are deposited in a separate bank account in Ridgcrest and are transferred to the county treasury approximately once per year. Processing all food service financial transactions through fund 13 using the county office's financial software system and transferring funds monthly from the bank account to the county treasury would provide for better internal controls, save staff time, and reduce the potential for errors.

Recommendations

The district should:

1. Ensure that the food services manager studies student participation trends.
2. Survey students, parents and staff regarding meal preferences and suggestions that may increase participation.
3. Consider charging elementary students who do not qualify for free or reduced-price meals for breakfast, or serving breakfast to all elementary students in the classroom, to increase free and reduced-price meal participation and revenue.
4. Provide grab-and-go meals for high school students.
5. Consider reducing staffing in the food service program, possibly through attrition.
6. Negotiate with vendors to obtain lower food prices.
7. Carefully review invoices to ensure that it receives consistent pricing.

8. Ensure that the food services manager reviews pricing trends and set limits based on what is affordable.
9. Refuse deliveries of products if prices are increased without advance notice.
10. Issue annual RFPs for food and supplies to obtain lower prices.
11. Investigate membership in a food service purchasing cooperative to determine if lower pricing can be obtained.
12. Check with other school districts to determine if they have food service bids on which the district may piggyback. If another district bids regularly, consider inquiring about the feasibility of both districts bidding together.
13. Ensure that the food services manager spends more time on purchasing duties.
14. Use fund 13 and the county office's financial software system to process all financial transactions for the food service program, and transfer funds monthly from the food service bank account to the county treasury.

Facilities and Equipment

The kitchens at both school sites are dated, but the layout, work space, serving lines and cafeteria eating areas are spacious enough for the food service program's needs. Staff indicated that the work space and kitchen design are adequate, and that they have the right equipment for their needs, except for the range top and the walk-in freezer in the high school kitchen.

The range top has a solid surface, similar to a griddle, rather than multiple open flame burners. Solid-surface cook tops are much less efficient than open flame burners and take considerably more time to cook food. The walk-in freezer is small and needs frequent service that is provided by an outside vendor, but is not always timely. Recently the freezer was out of service for several weeks, which required staff to move items to another very small freezer. The food service department needs to make replacement of the range top and walk-in freezer equipment a priority. It would also benefit the district to ensure that the food services manager works with the district's administration to develop an equipment replacement schedule so that funds can be set aside to replace outdated equipment routinely.

Although the size of the high school cafeteria eating area is adequate, it is not an appealing eating space for students. This area could benefit from a remodel and new tables and chairs. The walls and floors are neutral colors, and the tables are the long fold-out type with attached benches, which are adequate for elementary students, but not for secondary students, who usually want to split up into smaller groups of friends. Round, rectangular or square tables that seat fewer students and have separate chairs are typically much more appealing to high school students. Colorful table-tops and chairs that resemble those in fast food restaurants, and tall bistro tables that resemble those located in food courts, would also be more appealing. Painting graphics on the walls with themes or school logos would also give the room more appeal and could provide an opportunity for students to participate in the improvements. Depending on available funding, the district could also benefit from upgrading the floors to a more colorful, fun look. These types of changes may attract more students to eat in the cafeteria and thus increase food service revenue.

Students are not allowed to eat outside because of previous problems with litter. However, allowing students to eat outside and placing more tables and chairs in the outdoor eating area would make it possible to help keep students on campus during their lunch period and thus increase food service revenue.

The high school serves breakfast to 43% of its students and lunch to 59%. Although this is a relatively high participation rate for a high school, some upgrades to the cafeteria could increase student participation and thus revenue for the food service program.

Recommendations

The district should:

1. Replace the range top and walk-in freezer at the high school kitchen as soon as feasible.
2. Develop and implement an equipment replacement schedule.
3. Consider remodeling the high school cafeteria eating area with new furniture, wall graphics and perhaps new flooring so that it is more appealing to students.
4. Reconsider its policy prohibiting outdoor eating.

Appendices

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Comparison of Previous and Current Regulatory Requirements

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Appendix A

Comparison of Previous and Current Regulatory Requirements

Comparison of Previous and Current Regulatory Requirements under Final Rule “*Nutrition Standards in the National School Lunch and School Breakfast Programs*” (published January 26, 2012)

National School Lunch Program Meal Pattern		
Food Group	Previous Requirements K-12	Current Requirements K-12 (as of 7/1/12)
Fruit and Vegetables	$\frac{1}{2}$ - $\frac{3}{4}$ cup of fruit and vegetables combined per day	$\frac{3}{4}$ - 1 cup of vegetables <u>plus</u> $\frac{1}{2}$ - 1 cup of fruit per day Note: Students are allowed to select $\frac{1}{2}$ cup fruit or vegetable under OVS.
Vegetables	No specifications as to type of vegetable subgroup	Weekly requirement for: <ul style="list-style-type: none"> • dark green • red/orange • beans/peas (legumes) • starchy • other (as defined in 2010 Dietary Guidelines)
Meat/Meat Alternate (M/MA)	1.5 – 2 oz eq. (daily minimum)	Daily minimum and weekly ranges: Grades K-5: 1 oz eq. min. daily (8-10 oz weekly) Grades 6-8 : 1 oz eq. min. daily (9-10 oz weekly) Grades 9-12 : 2 oz eq. min. daily (10-12 oz weekly)
Grains	8 servings per week (minimum of 1 serving per day)	Daily minimum and weekly ranges: Grades K-5: 1 oz eq. min. daily (8-9 oz weekly) Grades 6-8 : 1 oz eq. min. daily (8-10 oz weekly) Grades 9-12 : 2 oz eq. min. daily (10-12 oz weekly)
Whole Grains	Encouraged	At least half of the grains must be whole grain-rich beginning July 1, 2012. Beginning July 1, 2014, all grains must be whole grain rich.
Milk	1 cup Variety of fat contents allowed; flavor not restricted	1 cup Must be fat-free(unflavored/flavored) or 1% low fat (unflavored)

Comparison of Previous and Current Regulatory Requirements under Final Rule “*Nutrition Standards in the National School Lunch and School Breakfast Programs*” (published January 26, 2012)

School Breakfast Program Meal Pattern		
Food Group	Previous Requirements K-12	Current Requirements K-12 (as of 7/1/12)
Fruit	½ cup per day (vegetable substitution allowed)	1 cup per day (vegetable substitution allowed) Note: Quantity required SY 2014-15. Students are allowed to select ½ cup of fruit under OVS.
Grains and Meat/Meat Alternate (M/MA)	2 grains, or 2 meat/meat alternates, or 1 of each per day	Daily min. and weekly ranges for grains: Grades K-5: 1 oz eq. min. daily (7-10 oz weekly) Grades 6-8 : 1 oz eq. min. daily (8-10 oz weekly) Grades 9-12 : 1 oz eq. min. daily (9-10 oz weekly) Note: Quantity required SY 2013-14. Schools may substitute M/MA for grains after the minimum daily grains requirement is met.
Whole Grains	Encouraged	At least half of the grains must be whole grain-rich beginning July 1, 2013. Beginning July 1, 2014, all grains must be whole grain rich.
Milk	1 cup Variety of fat contents allowed; flavor not restricted	1 cup Must be fat-free (unflavored/flavored) or 1% low fat (unflavored)

Comparison of Previous and Current Regulatory Requirements under Final Rule “*Nutrition Standards in the National School Lunch and School Breakfast Programs*” (published January 26, 2012)

Previous Nutrient Standards	Current Standards K-12 (as of 7/1/12)		
Sodium Reduce, no set targets	Target 1: SY 2014-15 Lunch ≤1230mg (K-5); ≤1360mg (6-8); ≤1420mg (9-12) Breakfast ≤540mg (K-5); ≤600mg (6-8); ≤640mg (9-12)	Target 2: SY 2017-18 Lunch ≤935mg (K-5) ≤1035mg (6-8); ≤1080mg (9-12) Breakfast ≤485mg (K-5); ≤535mg (6-8); ≤570mg (9-12)	Final target: 2022-23 Lunch ≤640mg (K-5); ≤710mg (6-8); ≤740mg (9-12) Breakfast ≤430mg (K-5); ≤470mg (6-8); ≤500mg (9-12)
Calories (min. only) <i>Traditional Menu Planning</i> Lunch: 633 (grades K-3) 785 (grades 4-12) 825 (optional grades 7-12) Breakfast: 554 (grades K-12) <i>Enhanced Menu Planning</i> Lunch: 664 (grades K-6) 825 (grades 7-12) 633 (optional grades K-3) Breakfast: 554 (grades K-12) 774 (optional grades 7-12) <i>Nutrient Based Menu Planning</i> Lunch: 664 (grades K-6) 825 (grades 7-12) 633 (optional grades K-3) Breakfast: 554 (grades K-12) 618 (optional grades 7-12)	Calorie Ranges (min. & max.) <i>Only food-based menu planning allowed</i> Lunch: 550-650 (grades K-5) 600-700 (grades 6-8) 750-850 (grades 9-12) Breakfast: 350-500 (grades K-5) 400-550 (grades 6-8) 450-600 (grades 9-12)		
Saturated Fat <10% of total calories	Saturated Fat <10% of total calories		
Trans Fat: no limit	New specification: zero grams per serving (nutrition label)		

Appendix B

Standardized Recipe Form

STANDARDIZED RECIPE FORM

RECIPE NUMBER: _____ RECIPE TITLE: _____ YIELD: _____ (# OF PANS/GALLONS/LOAVES, ETC.)

PORTION SIZE: _____ PORTIONS PER RECIPE: _____ TEMPERATURE: _____ STANDARD OVEN: _____

EQUIPMENT NEEDED: _____ TEMPERATURE: _____ CONVECTION OVEN: _____

_____ TEMPERATURE: _____ RANGE TOP/BURNER: _____

INGREDIENTS	100 SERVINGS		FOR _____ SERVINGS		DIRECTIONS
	WEIGHT	MEASURE	WEIGHT	MEASURE	

CONTRIBUTION TO MEAL PATTERN:

MEAT/MEAT ALTERNATE _____ MM/A OZ EQ.
FRUIT _____ FRUIT CUPS
VEGETABLE _____ TOTAL VEGETABLE CUPS
VEGETABLE SUB-GROUPS C=CUPS
D/G _____ C STARCHY _____ C
R/O _____ C OTHER _____ C
B/P _____ C ADDITIONAL _____ C
GRAIN/ BREAD _____ G/B OZ EQ.

NUTRITIONAL ANALYSIS

CALORIES	PROTEIN	CARBO-HYDRATE	FIBER	FAT	SATURATED FAT	TRANS FAT	CHOLESTEROL	SODIUM	IRON	CALCIUM	VITAMIN A	VITAMIN C

Appendix C

California Department of Education
Nutrition Services Division – July 2012

Menu Production Record #7

Purpose: One day on one page using some standardized recipes.

Date: _____ Site: _____ Offer vs. Serve: ☐ YES ☐ NO

	Student Group Age/Grade _____			Student Group Age/Grade _____			Student Group Age/Grade _____			Adults		Total	
Estimated													
Actual													
Menu Item and form used	Estimated Portions	Recipe or product (name, number, code)	Planned portion size (by weight or portion)	Contribution to meal pattern					Number times recipe	Amount of food used (purchase unit-lb/qty)	Number of Student Servings	Number of Ala Carte & Adult servings	Leftover servings
				M/ MA oz	Grain serv	Veg cups	Fruit cups	Milk oz					
Meat/Meat Alternate													
Grains													
Vegetables						DG= RO= BP= S= O= AV=							
Fruits													
Milk													
Extra foods													
Total Contributions to Meal Pattern													

All information in columns is required for Offer vs Serve and/or portion adjusting and choices.

Appendix D

Local School Wellness Policies: Overview and Action Steps

Overview

- The Child Nutrition and WIC Reauthorization Act of 2004 required all districts to establish local school wellness policies by School Year 2006-2007.
- The Healthy, Hunger-Free Kids Act of 2010 expands the scope of wellness policies; brings in additional stakeholders in its development, implementation and review; and requires public updates on the content and implementation of the wellness policies (Section 204).
 - The intent is to strengthen local school wellness policies so they become useful tools in evaluating, establishing and maintaining healthy school environments, and to provide transparency to the public on key areas that affect the nutrition environment in each school.

Summary of Action Steps for Local Educational Agencies and Districts/Schools:

1. Review the memorandum on wellness policies: http://www.fns.usda.gov/cnd/Governance/Policy-Memos/2011/SP42-2011_os.pdf.
2. Begin reviewing the local school wellness policies during School Year 2011-2012 and start implementing the new requirements.
3. Consult the resources linked below.
4. By end of SY11-12, districts and schools should also be working toward developing a reasonable method to inform and update the public about the content, implementation, and assessment of wellness policies.

Interagency Work Group

- **Agencies involved:** U.S. Department of Agriculture's Food and Nutrition Service (USDA FNS), working with the U.S. Department of Education (ED), and the U.S. Department of Health and Human Services, acting through the Centers for Disease Control and Prevention (CDC).
- **Interagency group:**
 - Has published a technical assistance plan outlining activities to support local educational agencies (LEAs) at <http://www.fns.usda.gov/tn/Healthy/lwp5yrplan.pdf>.
 - Will provide training and technical assistance to local educational agencies, school food authorities, and State educational agencies to meet these new requirements and establish healthy school environments that are intended to promote student health and wellness (ongoing).
 - Will identify and develop resources and training on designing, implementing, promoting, disseminating, and evaluating local school wellness policies and overcoming barriers to the adoption of local school wellness policies (ongoing).
- **FNS will publish a Proposed Rule Fall 2012.** The public will have an opportunity to comment on this rule.

Local School Wellness Policy Resource Links

- **FNS:** <http://www.fns.usda.gov/tn/healthy/wellnesspolicy.html>.
 - On an ongoing basis, FNS will be updating these materials to reflect the new requirements; these materials are a useful starting point for LEAs working to strengthen their local school wellness policies to meet the requirements of the new law.
- **CDC:** <http://www.cdc.gov/healthyyouth/npao/wellness.htm>
 - The CDC website includes resources to assist districts in designing, implementing and promoting elements of local school wellness policies.
 - *School Health Guidelines to Promote Healthy Eating and Physical Activity* is a resource that presents guidelines for developing, implementing, and evaluating school-based healthy eating and physical activity policies and practices for K-12th grade students. There is also a series of strategies to facilitate implementation of the guidelines <http://www.cdc.gov/healthyyouth/npao/strategies.htm>

12/06/2011. Created by US Department of Agriculture's Food and Nutrition Service (USDA FNS); US Department of Education (ED); and US Department of Health and Human Services, Centers for Disease Control and Prevention (CDC).

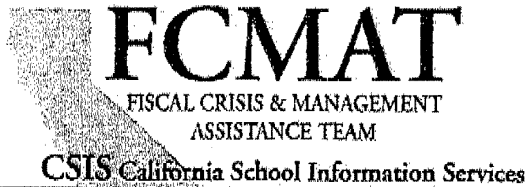
Comparison Chart of the 2004 and 2010 requirements for local school wellness policies (LWP)

	Old Requirements Child Nutrition WIC Reauthorization Act, 2004	New Requirements Healthy, Hunger-Free Kids Act of 2010
Overview	Directs local educational agencies (LEAs) to have in place a LWP for each school under its jurisdiction.	Strengthens LWPs and adds rules for public input, transparency, and implementation.
Elements of the Local School Wellness Policy	LWP to include, at a minimum, goals for nutrition education, physical activity, and other school-based activities to promote student wellness, as well as nutrition guidelines for all foods available on school campus.	In addition to the 2004 requirements, the LWP is also to include goals for <u>nutrition promotion</u> .
Stakeholder Involvement	LEAs are required to involve parents, students, and representatives of the school food authority, the school board, school administrators and the public in the development of LWP.	In addition to the 2004 requirements, LEAs are now required to permit <u>teachers of physical education</u> and <u>school health professionals</u> to participate in the development of LWP.
Stakeholder Participation	The stakeholders named above are required to participate in the development of the LWP.	In addition to the 2004 requirements, LEAs are now required to permit <u>all stakeholders named above and in 2004</u> to participate in the <u>implementation and periodic review and update</u> of LWP.
Local Discretion	LEAs can determine the specific policies appropriate for the schools under their jurisdiction, provided that those policies include all required elements specified in the Act.	Same as 2004 requirement.
Public Notification	None.	LEAs are required to inform and update the public (including parents, students, and others in the community) about the content and implementation of the LWP.
Measuring Implementation	LEAs are required to establish a plan for measuring implementation of the LWP.	LEAs are required to measure periodically and make available to the public an assessment on the implementation of LWP, including the extent to which schools are in compliance with LWP, the extent to which the LWP compares to model LWP, and to describe the progress made in attaining goals of LWP.
Local Designation	LEAs are required to establish a plan for measuring implementation of the LWP, including designation of one or more persons within the LEA or at each school, as appropriate, charged with operational responsibility for ensuring that the school meets the LWP.	LEAs are required to <u>designate one or more LEA officials or school officials</u> , as appropriate, to ensure that each school complies with the LWP.

12/06/2011. Created by US Department of Agriculture's Food and Nutrition Service (USDA FNS); US Department of Education (ED); and US Department of Health and Human Services, Centers for Disease Control and Prevention (CDC).

Appendix E

Study Agreement



FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM STUDY AGREEMENT February 13, 2013

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the Trona Joint 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 school districts and county offices of education upon request. The district has requested that the team assign professionals to study specific aspects of the Trona Joint Unified School District's operations. These professionals may include staff of the team, county offices of education, the California State 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 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

The scope and objectives of this study are:

The Trona Joint Unified School District is requesting that FCMAT conduct a comprehensive review of the food service program. The food service program requires an annual contribution from the unrestricted general fund to sustain its fiscal solvency.

1. The team will conduct a review of the child nutrition program, which serves breakfast and lunch to approximately 273 students. The review will include food preparation, ordering, inventory, cash management, staffing, policies and procedures, federal and state compliance, menu planning, warehousing and food storage, purchasing and facilities. The team will

provide recommendations for enhancing revenues or implementing the changes needed to support the program and provide a more efficient operation.

2. The team will review the district's annual audit report for the year ending June 30, 2012 and provide recommendations regarding any audit findings contained in the report.

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 Report - 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 summarizing significant findings and recommendations to date and memorializing the topics discussed in the exit meeting.
5. Draft Reports - 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, FCMAT will return to the district at no cost six months after completion of the study 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.

3. **PROJECT PERSONNEL**

The study team will be supervised by Anthony L. Bridges, CFE, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

- A. Diane Branham FCMAT Chief Management Analyst, Project Leader
- B. Judith Stephens FCMAT Consultant

Other equally qualified staff or consultants will be substituted in the event one of the above individuals is unable to participate in the study.

4. **PROJECT COSTS**

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be as follows:

- A. \$500 per day for each team member while on site, conducting fieldwork at other locations, preparing and presenting reports, or participating in meetings. The cost of independent consultants will be billed at the actual daily rate based on the provisions of Education Code section 84041.
- 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 2 A, the total estimated cost of the study will be \$7,000.

- 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.

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. A map of the local area.
 - 2. Existing policies, regulations and prior reports that address the study scope.
 - 3. Current or proposed organizational charts.

4. Current and two prior years' audit reports.
 5. 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.
 6. Documents should be provided in advance of fieldwork; any delay in the receipt of the requested documents may affect the start date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's online SharePoint document repository, to which the district shall upload all requested documents.
- C. The district's administration will review a preliminary 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:

Orientation:	to be determined
Staff Interviews:	to be determined
Exit Meeting:	to be determined
Preliminary Report Submitted:	to be determined
Final Report Submitted:	to be determined
Board Presentation:	to be determined, if requested
Follow-Up Support:	if requested

7. **CONTACT PERSON**

Dawn McMillen, Business Manager
Telephone: (760) 372-2887
Fax: (760) 372-4534
E-mail: dawn_mcmillen@trona.k12.ca.us



David Olney, Superintendent

Trona Joint Union School District

2/15/13

Date



Anthony L. Bridges, CFE

Deputy Executive Officer
Fiscal Crisis and Management Assistance Team

2/13/13

Date

