



Cost of Living
20,240
20,847
11,472

Monthly Net Income

Income Type	Amount
Monthly Net Income	4,500
Other Monthly Income	2,500

Mid Year Bonus
Year End Bonus

Monthly Expenses

Expense	Costs
	2,300
	600
	350
	60
	107

Planned Expenses

Expenditure	Month	Amount
November vacation	November	
Home for the holidays	December	
Gifts for family	December	
Family vacation	July	
	January	
	January	
	January	

Total Planned Expenses

March

KPI

Mini-Series

Institute of Child Nutrition

The University of Mississippi

The Institute of Child Nutrition was authorized by Congress in 1989 and established in 1990 at the University of Mississippi in Oxford and is operated in collaboration with The University of Southern Mississippi in Hattiesburg. The Institute operates under a grant agreement with the United States Department of Agriculture, Food and Nutrition Service.

PURPOSE

Improve the operation of child nutrition programs through research, education and training, and information dissemination.

VISION

Lead the nation in providing research, education, and resources to promote excellence in child nutrition programs.

MISSION

Provide relevant research-based information and services that advance the continuous improvement of child nutrition programs.

Disclaimer

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Key Performance Indicators Mini-Series for School Nutrition Programs

Instructor's Manual

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Key Area 3: Administration
USDA Professional Standards Code: 3340

Introduction and Background Information

Instructor's Note: The purpose of the background information section is to help you become familiar with the context of the training. It is not a part of the training detail.

Welcome to the Institute of Child Nutrition's (ICN) *Key Performance Indicators Mini-Series for Managers*. The purpose of these short mini trainings is to provide school nutrition professionals with an easy-to-use reference for identifying and applying the key performance indicators (KPIs) that focus on the most critical aspects of a nutrition program's performance to achieve success.

The KPIs for Managers is a series of short 15-minute trainings. Each training presents the content, has an example describing how to calculate the key performance indicator, and provides an activity to determine if the participant understands how to calculate the KPI. These trainings can be presented one at a time and in any order depending on the area that needs training.

The suggested audience for these trainings is school nutrition (SN) directors to teach managers or seasoned SN directors to teach new SN directors.

Performance measurement is an essential managerial function. It exposes the gaps between current and desired performance, and provides evidence that progress has been made toward closing the gaps. These measures offer a numbers-oriented approach to specific areas of emphasis and objectively assess results. Key performance indicators allow users to set standards of expectation, identify problem areas, and measure progress in correcting these problems. KPIs can be used to determine where resources should be invested to have the most positive impact, such as equipment or labor. They can be used to track the progress of major initiatives, for example, breakfast in the classroom, salad bars, and farm to school, on participation, cost, and revenue.

The 12 individual key performance indicator trainings are grouped into three general areas. The trainings are set up so that you can print the one(s) on which you want to train.

Meal Counts and Participation

1. Meal Equivalents (MEQ)
2. Average Daily Participation (ADP)

Financial and Inventory Management

3. Revenues
4. Expenditures
5. Revenue Per Meal Equivalent
6. Cost Per Meal Equivalent
7. Cost as a Percentage of Revenue
8. Break-Even Point (BEP)
9. Inventory Turnover Rate

Productivity and Labor

10. Meals Per Labor Hour (MPLH)
11. Staff Turnover Rate
12. Absenteeism Rate

Adult learners utilize a variety of learning styles. These short trainings offer opportunities for the participant to benefit from learning styles that suit their needs. Participants should be encouraged to use methods that will allow them to understand and recall financial management concepts and principles.

Training Prompts

When administering this training, strive to follow the script and model the program provided in training. This script features the following prompts for transitioning between topics, activities, and other aspects of this training:

SAY: What the instructor is to say to participants. This content teaches the learning objectives.

ASK: This prompt is used when the instructor should ask the participants a question. If the question warrants feedback, it will be followed by the FEEDBACK prompt.

FEEDBACK: This prompt is used to ensure certain elements are covered in discussions. The feedback may include possible answers for instructors to give.

DO: This prompt is used to explain what the instructor/participants are to do. It may be used to lead into activities, do demonstrations, show videos, or any other action the instructor would need to know to do.

Functional Area and Competencies for School Nutrition Directors

Functional Area 2: Financial Management

Competency 2.1: Develops financial management guidelines that support school nutrition program operational goals and comply with regulations.

Knowledge Statement:

- Knows basic principles of accounting and the application of those principles.
- Knows the impact of changing demographics and enrollment trends on the school nutrition program budget.

Competency 2.2: Establishes cost control goals to effectively manage the school nutrition program.

Knowledge Statement:

- Knows the importance of appropriate staffing and scheduling to control labor cost.
- Knows the role of the menu in controlling costs.

Source: Institute of Child Nutrition. (2009). *Competencies, knowledge, and skills for district-level school nutrition professionals in the 21st century*. University, MS: Author. <http://theicn.org>

Functional Area and Competencies for School Nutrition Managers

Functional Area 7: Financial Management and Accountability

Competency 7.1: Ensures compliance with Federal, State, and local regulations, policies, and procedures for financial accountability in the school nutrition program.

Knowledge Statements

- Knows financial elements of the school nutrition program (i.e., average daily participation [ADP] and food costs).
- Understands school nutrition program financial goals and objectives.

Competency 7.4: Organizes effective business operations to ensure all records and management techniques are maintained in accordance to Federal, State, and local regulations and policies.

Knowledge Statements

- Knows procedures for documenting and evaluating amounts of food planned, prepared, and served.
- Knows the importance of operating a financially sound program.
- Knows school nutrition program financial goals and objectives.

Competency 7.5: Follows cost controls for the school nutrition program.

Knowledge Statements

- Knows the importance of meal costs on the financial status of the school nutrition program.
- Knows cost-effective techniques relevant to school nutrition operations.
- Knows the financial impact of cost saving production techniques.
- Knows how to calculate meals per labor hour and the significance of the results.

Source: Institute of Child Nutrition. (2018). *Competencies, knowledge, and skills for school nutrition managers*. <http://theicn.org>

PROFESSIONAL STANDARDS

Financial Management – 3300

Employee will be able to manage procedures and records for compliance with Resource Management with efficiency and accuracy in accordance with all Federal, State, and local regulations, as well as the Administrative Review.

3340 – Financial Analysis

Key Area 3: Administration

Ground Rules

The following ground rules posters can be found at <https://theicn.org/icn-resources-a-z/ground-rules-for-training-mini-posters/> on the ICN website.

These posters are available to print.

- Show up on time and come prepared. Be prompt in arriving and in returning from breaks. Come with a positive attitude.
- Stay mentally and physically present. Be present and stay on task. Listen attentively to others and avoid disruptive side conversations.
- Let everyone participate. Be patient when listening to others speak. Treat all participants with the same respect that you would want from them.
- Listen with an open mind. Stay open to new ways of doing things, and listen for understanding. You can respect another person's point of view without agreeing with them.
- Think before speaking. Seek first to understand, then to be understood. Avoid using idioms, three-letter acronyms, and phrases that can be misunderstood.
- Attack the problem not the person. Respectfully challenge the idea, not the person. Honest and constructive discussions are necessary to get the best results.



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