



Model for Evaluating Institute of Child Nutrition Training: Testing the Kirkpatrick Model - Financial Management Training

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Institute of Child Nutrition

The University of Mississippi

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The mission of the ICN is to provide information and services that promote the continuous improvement of child nutrition programs.

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Model for Evaluating Institute of Child Nutrition Training: Testing the Kirkpatrick Model - Financial Management Training

Executive Summary

Evaluation is important for ensuring the efficacy of any education or training program. The Kirkpatrick model provides a comprehensive evaluation method to examine participants' reaction, learning, behavior change, and organizational results. The purpose of this study was to use the Kirkpatrick model to evaluate the effectiveness of one program offered by the Institute of Child Nutrition (*Financial Management: A Course for School Nutrition Directors* [the eight-hour version]), identify ways it can be improved, and evaluate the use of the Kirkpatrick model.

Draft data collection instruments were developed based on a literature review and an analysis of materials for the course. These instruments were validated and pilot tested using a comprehensive process. Four instruments were developed: a workshop pretest, a posttest, a structured telephone interview form, and a structured site visit interview and observation form. The study protocol and preliminary data collection instruments were approved by the Institutional Review Board at The University of Southern Mississippi prior to data collection.

A total of 33 school nutrition (SN) directors from three states agreed to participate in the study and are reflected in the pretest and posttest measures. Fourteen agreed to participate in the telephone interviews and 15 in the site visit interviews. These states represented the Western, Northeastern, and Southeastern United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) regions. All participants were provided with information about the study protocol, told that they could withdraw from the study at any time without penalty, and signed a consent to participate form. Pretest and posttest data were collected at the time of the financial management training, a structured interview was conducted six months after the training, and a structured interview was done at 12 months following the training during a site visit to each school district. Both quantitative and qualitative data were collected and analyzed following the training using appropriate methods.

Reactions to the training were very favorable. Participants had a positive attitude about financial management both before and after the training. There were a few suggestions for improving the training such as allowing more time for practice, having participants use district data for practice, and having multiple sessions with time in between. **Learning** occurred as measured by an increase in posttest scores compared to pretest scores. There were many examples of **behavior** change after participants attended the training. Over half indicated that they had either began or changed the way that they engaged in the budget process, analyzed the statement of position, calculated meal equivalents, compared percentages of costs to total expenditures, and calculated meals per labor hour. Others may have already been doing these tasks, especially participants

from districts that were required to submit monthly numbers to their State agency. Several reported increasing the frequency in analyzing financial data and sharing more data with managers so that they could be effective in managing costs in their schools. **Results** for the school district were more difficult to evaluate. Some directors reported making progress on controlling costs, which would have a positive impact on district finances. There were also examples of increased communications among various groups such as the business manager or chief financial officer, administrators, and school board members.

There were many examples of new activities initiated by directors. At six months directors reported using key performance indicators, evaluating pricing, participating in the budget process, calculating productivity measures routinely and making labor changes, communicating and sharing financial information with others, assessing participation, and developing new reports. Many of these behavior changes were also noted at 12 months. Additionally at 12 months, changes were reported related to improving forecasting, improving purchasing practices, and changing menus and pricing.

While there were great examples of improvements in financial management, it became apparent that there were challenges or barriers that impeded progress. Examples include lack of access to financial data and inclusion in financial decisions, lack of financial culture at both the administrative and manager/worker levels, and limited time and expertise to conduct financial management/activities.

The financial management course made a positive impact on participants, but the working environment appeared to impede behavior change. The Kirkpatrick model provided a comprehensive way to evaluate training, but is cost and labor intensive. Thus, the following recommendations could be considered for evaluation going forward:

1. Define success for each course provided for SN professionals, considering that behavior change is incremental. Identify specific behavior changes that would be desirable (and practical) to be made in six and 12 months. This would provide the basis for an online survey to be conducted either at six months or 12 months post training.
2. Increase the difficulty of the pretest so that learning differences can be detected. Use of psychometrics such as difficulty index for the test items and reliability (internal consistency or test-retest) would strengthen the tests.
3. Administer a posttest two-four weeks after the training to allow time for participants to process the information.

Introduction

School Nutrition (SN) Programs provide high quality meals that appeal to students while meeting all Federal and State regulations. The updated nutrition standards have improved the nutrition quality of school meals but have created financial and participation challenges for some school districts (Oliveria, 2015). According to the U.S. Department of Agriculture's (USDA) cost estimates of the regulations for food and labor in 2012, the updated regulations added an estimated 10 cents to the cost of preparing every school lunch and 27 cents for every breakfast (USDA, 2012). The 2010 Healthy, Hunger-Free Kids Act (HHFKA) only provided an additional reimbursement of six cents per lunch. Nearly eight in 10 school district directors have reported the need to reduce staffing, defer or cancel equipment investments, and reduce reserve funds to offset financial losses since the 2012 standards were implemented (School Nutrition Association, 2015).

Successfully navigating this changing and challenging SN environment requires effective financial management. Developing skills in data-driven decision making enables district directors to make informed decisions. Developing tools that measure performance allows directors to identify problem areas, measure progress in correcting these problems, and demonstrate program improvement. These skills and tools help directors establish financial management goals and implement action plans to lead their districts. The Institute of Child Nutrition (ICN) offers financial management courses to support directors and managers

The ICN *Financial Management: A Course for School Nutrition Directors*, which is offered in eight- and twelve-hour formats, was created approximately 16 years ago at the request of members of a national advisory committee for research. The ICN Applied Research Division (ARD) hosts a Research Agenda Task Force/Conference to assess the needs of SN programs every five years. In the summer of 1995, ARD Research Agenda Task Force members identified financial management as an area of primary concern for SN programs. The ARD began a series of research initiatives to assess the needs of SN directors in financial management. Based on these initiatives, State agency directors, SN program administrators, school business officials, an accountant, and a computer software designer identified a constant financial management system, called the Financial Management Information System (FMIS), that all SN program administrators can utilize. The ICN, FMIS model was published in 1999 as a draft and in 2001 as a technical report. In 2004, the FMIS model was updated to address current issues facing SN program administrators in financial management and financial practices in school meal programs. Recently, a second edition to the FMIS was published in 2015 to address changes in financial accounting and reporting found in the HHFKA of 2010. Appendix A provides a course overview and lesson objectives.

It is important that financial management workshops deliver information that increases participants' knowledge of good financial management practices and provides tools to assist them in applying that knowledge to improve practice. A well-structured evaluation system is needed to determine how effective training programs are in creating behavior change.

Kirkpatrick and Kirkpatrick (2006) developed a four-level model for measuring the effectiveness of training programs. This model consists of four sequential levels: reaction, learning, behavior, and results. **Reaction** was defined as participants' satisfaction with the training, including the topic/content, trainer, facilities, handouts, etc. They recommended that reaction be measured directly following a training program. **Learning** was defined as the extent to which professionals change attitudes, increase knowledge, or increase a skill as a result of participating in the training. Kirkpatrick and Kirkpatrick recommended that learning be measured using a pretest followed by a posttest at the end of the training. Level three focuses on **behavior**, defined as the extent to which a change in behavior occurred as a result of attending a training program. They noted that learning must have occurred, and attitudes changed, before behavior changes can occur. In addition, they indicated that the work climate and the possibility for rewards influence behavior change. Thus, a measure of the extent that participants use information or change behavior because of the training is needed. Level four, **results**, considers how the organization benefits because of these behavior changes such as increased productivity, decreased costs, or greater profit. So, if participants did not **learn** (level 2), participant **reactions** gathered at level 1 may reveal barriers to learning. Moving up to the next level, if participants did not use the skills once back in the workplace (level 3, behavior), perhaps they did not learn the required skills (level 2). Many other factors may explain behavior change or its lack, but a comprehensive evaluation system can help identify changes needed in training.

Research Objectives

Two main objectives of this project were to evaluate the effectiveness of *Financial Management: A Course for School Nutrition Directors* (the eight-hour course) and to identify how it can be improved. The four-level framework - Reaction, Learning, Behavior, and Results - developed by Kirkpatrick and Kirkpatrick (2006) served as the model for evaluation. A third objective was to evaluate the efficacy of using the Kirkpatrick evaluation model for ICN courses.

Methods

Research Plan

The research plan utilized both quantitative and qualitative research methodology (Scholz & Tietje, 2002; Yin, 2003). Data were collected in three phases with each phase measuring one or two aspects of the Kirkpatrick Model. The project protocol was approved by the Institutional Review Board of The University of Southern Mississippi (USM) prior to data collection.

Instrument development and pilot test.

A draft set of data collection tools was developed based on information obtained from a literature review and an analysis of materials used in the financial management training. Draft data collection instruments included the following documents: workshop pretest/posttest, a six-month structured telephone interview, and a 12-month follow-up site visit structured interview, with an observation/document review form. Copies of each instrument are included in Appendix B.

Workshop pretest/posttest.

Pretest and posttest instruments were developed to assess participants' reactions and learning. The pretest solicited descriptive information about participants and their school districts. The current status of knowledge related to financial management was determined in the pretest using a series of knowledge-based questions. Five questions asked participants to match financial terms to definitions. Two multiple choice questions asked participants to categorize expenditures. Three application questions involved analysis of a Statement of Activities report. Two questions asked participants to calculate productivity and inventory turnover. Three questions determined participants' attitudes about financial management training. The last question asked if they had attended other ICN trainings.

The posttest asked the same knowledge and attitude questions as the pretest. Ten additional questions asked about participants' satisfaction with the training using a five-point scale ranging from strongly agree to strongly disagree. Ten questions asked about participation in the financial management of participants' SN program using a yes/no response. When the response was "yes," participants were asked to indicate the frequency of using the financial metrics using a five-point scale with a range from weekly to never.

Structured telephone interview form.

A structured telephone interview was developed to assess changes in practices (behavior change) as a result of participation in the financial management training and to gain insight into the implementation of action plans developed during the workshop. Eight structured questions asked about changes in financial behavior specifically related to financial calculations taught in the workshop. Open-ended questions asked about action plans, barriers to implementing information learned in the workshop, and the impact of the financial training on the financial stability of their Child Nutrition Program. Four questions using a 5-point scale (5 = strongly agree to 1 = strongly disagree) asked about the climate for change in the district. Three questions using the same scale asked about rewards associated with the change. The final six questions asked about training

satisfaction, ability to apply knowledge, use of workshop materials, and suggestions for future training.

Site visit interview form.

The application questions used in the structured telephone interview were repeated during the site visit. Participants were asked about changes in financial behavior using a yes/no response. When the response to a question about the use of a metric was “yes,” participants were asked to rate the frequency of use on a 5-point scale with a range from never to weekly. Researchers reviewed district documents using the financial metrics and concepts taught in the workshop: budgeting, Statement of Activities, Statement of Net Position, meal equivalents, revenue per meal equivalent, cost per meal equivalent, percentage of cost to total revenue, revenue to expenditure, and meals per labor hour.

Focus group.

Eight staff members from the ICN Education and Training Division (E&TD) at The University of Mississippi (UM) participated in a focus group to provide input on the draft data collection tools. Focus group procedures described by Krueger & Casey (2009) were followed. Two weeks prior to the focus group, participants were sent a copy of the data collection tools and asked to review them for face and content validity. The focus group was conducted online using GoToMeeting™ software with video cameras. The focus group was facilitated by a researcher located at the ICN, ARD on the USM campus in Hattiesburg, Mississippi, while all the participants gathered in one room at ICN headquarters on the UM campus in Oxford, Mississippi.

The primary recommendations from the focus group were as follows: increase the number of skill-related questions on the pretest and posttest; reduce the number of knowledge questions on the pretest and posttest; reduce the total length of the pretest and posttest so it can be reasonably completed in 15-20 minutes; and require that all participants in the follow-up evaluations at six and nine months be SN directors. The draft data collection instruments and research protocol were revised based on focus group input.

Review panel.

Seventeen consultants who previously had taught ICN’s Financial Management course were sent an email invitation asking for their participation in an electronic review panel to evaluate the drafts of the data collection instruments. The email also included an evaluation form and the draft data collection instruments. Seven consultants agreed to participate in the review panel, each completing and submitting evaluation forms. The draft data collection instruments were revised based on review panel feedback.

Pilot pretest and posttest.

A pilot test to evaluate the pretest and posttest was conducted at an 8-hour Financial Management workshop for SN directors held in the United States Department of Agriculture (USDA) Mountain Plains Region. Forty-one people attended the workshop, and 39 consented to participate in the pilot study. The largest percentage of participants were district level SN directors (48.7%), followed by other (20.5%), and district level supervisors (15.4%).

When analyzing responses to the knowledge and skill questions for face validity perspective, it was observed that for three knowledge questions (two matching and one multiple choice), a clear majority of participants got the questions wrong on the pretest and posttest. Further, for two of those questions, more participants got the question wrong on the posttest than in the pretest. For the two matching questions, participants were instructed to match terms with corresponding definitions. The two matching terms that were most frequently missed were encumbrances (pretest 69.2%; posttest 71.8%) and fund balance (pretest 69.2%; posttest 79.5%).

The multiple-choice question that was most frequently answered incorrectly was “Which of the following is NOT an expenditure for a School Nutrition Program?” The answer choices were: a) General operating supplies, b) USDA foods used, c) Non-program food sales, and d) Capital assets. Seventy-nine percent of participants answered this question incorrectly on the pretest, with the most frequent answer selection being capital assets (61%). Sixty-nine percent of participants answered this question incorrectly on the posttest. The most common posttest answer selections were non-program food sales (31%), which was the correct answer, and capital assets (28%). Based on the results of the pilot test, these three questions were revised based on feedback from the research team.

Data Collection

Three consultants with research experience in SN management and a statistician were recruited to collect data and trained in the research protocol. The training was conducted online using GoToMeeting™ software. Data were collected by the three consultants, each responsible for one State. Data analyses were done by the statistician.

Participants from three states were recruited for the study. States represented the Southeast Region, the Northeast Region, and the Western Region. For each State, one consultant attended an eight-hour financial management training class, where they administered the pretest and posttest following the prescribed research protocol. Consultants informed all participants that they were invited to participate in a research project, they were informed of their rights as participants, and signed informed consent forms were secured. A script was developed and used to ensure consistency in how information was conveyed by each consultant. After the posttest, consultants secured participant consent for participation in the six- and 12-month interviews. A total of 21 district directors agreed to participate.

Consultants conducted structured telephone interviews six months after each workshop, with a total of 16 participants. Some individuals who agreed to participate opted out, including one in the Southeast region, two in the Western region, and two in the Northeast region. Interviews were conducted using the GotoMeeting™ platform so that interviews could be recorded and

transcribed for accuracy. Prior to the start of each interview, a consent script was reviewed with participants. The interview started with personal and program questions (name, district, current position, education, experience in SN field, years in current position, and district enrollment). All interviews were transcribed and shared with the other two consultants. Each consultant read all transcribed interviews and identified themes that emerged.

Consultants visited 14 participating SN programs, 12 months after the original workshop, to conduct on-site interviews and to observe financial management practices. A structured interview form and an observation/document review were used to gather data. An ICN, ARD researcher attended three site visits (one with each consultant) to ensure that the project protocol was being followed, and to observe the implementation of the research process.

Data Analysis

The case study approach used in this research relied on integrating quantitative and qualitative data. (Scholz & Tieje, 2002). Quantitative data were entered into Excel spreadsheets, and then transferred into SPSS version 25 (Chicago, IL). Frequencies, percentages, means, and standard deviations were run for all phases of the research. Paired t-tests were used to compare pretest/posttest data from the three workshops.

Qualitative data analysis techniques were used for both the six-month structured interview and the 12-month site visit. Responses for all participants were compiled, and each of the three consultants reviewed the responses and grouped them into themes independently. One of the researchers reviewed all three responses and identified consistent themes. In this report, emerging themes are presented, along with direct quotes from participants to illustrate why the themes were identified. If more than one participant made a related quote, it was determined that justified a theme.

Results

Assessing Reaction and Learning

Consistent with the Kirkpatrick evaluation model, reaction was measured relative to topic/content using a pretest/posttest participant satisfaction scale. Learning was measured using a pretest/posttest to determine knowledge change. The results of reaction and learning are reported separately by workshop. While 40 participants actually attended the workshops, only a limited number (33) agreed to participate in the research by signing the consent forms. Only those signing the consent forms were used in the report.

Participant satisfaction with the workshops was extremely high. Means on all eleven satisfaction questions were over four on a five-point scale (1=*strongly disagree* to 5=*strongly agree*), with many means approaching or reaching five (Table 1). There were no differences in the satisfaction of participants among the three workshops. There were no problems reported with the workshops with either content or delivery.

Table 1

Participants' Reactions to the Financial Management Workshops (N=33)

	Workshop 1 <i>n</i> =10	Workshop 2 <i>n</i> =4	Workshop 3 <i>n</i> =19
	Mean \pm SD	Mean \pm SD	Mean \pm SD
The training met my expectations.	4.8 \pm 0.4	4.5 \pm 0.6	4.0 \pm 1.2
I will be able to apply the knowledge learned.	4.9 \pm 0.3	4.5 \pm 0.6	4.3 \pm 1.0
The training objectives for each topic were identified and followed.	4.9 \pm 0.3	4.5 \pm 0.6	4.1 \pm 0.9
The content was organized and easy to follow.	4.7 \pm 0.5	4.5 \pm 0.6	4.2 \pm 1.1
The materials distributed were pertinent and useful.	4.8 \pm 0.4	4.7 \pm 0.6	4.2 \pm 1.0
The trainer was knowledgeable.	4.9 \pm 0.3	5.0 \pm 0.0	4.3 \pm 1.0
The quality of instruction was good.	4.9 \pm 0.3	5.0 \pm 0.0	4.3 \pm 1.0
The trainer met the training objectives.	4.9 \pm 0.3	5.0 \pm 0.0	4.2 \pm 1.0
Class participation and interaction were encouraged.	4.9 \pm 0.3	4.5 \pm 0.6	4.4 \pm 1.0
Adequate time was provided for questions and discussion.	4.6 \pm 0.7	4.5 \pm 0.6	4.3 \pm 1.1
The activities in the workbook reinforced the concepts covered in the class.	4.8 \pm 0.4	4.5 \pm 0.6	4.2 \pm 1.3

Note: A 5-point scale was used for all responses (1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree)

The same twelve knowledge questions were given as a measure of learning before and after the workshops. In all workshops, pretest and posttest knowledge scores were between 9 and 10, out of a possible score of 12 (Table 2). A statistically significant gain in posttest scores was noted when all workshops were merged. While statistically significant, the gain was only about one point out of the 12 possible.

Table 2

Assessment of Participants' Learning: Comparisons of Knowledge from Pretest to Posttest for Three Workshops (N=33 Participants)

	<i>n</i>	Mean	SD	<i>t</i>	<i>df</i>	<i>p</i>
Workshop 1	10					
Pretest		9.9	1.7	.833	9	.424
Posttest		9.5	2.6			
Workshop 2	4					
Pretest		10.0	1.6	.775	3	.495
Posttest		10.5	1.3			
Workshop 3	19					
Pretest		8.8	3.0	2.94	18	.009*
Posttest		10.6	1.5			
Total All Workshops	33					
Pretest		9.3	2.5	2.14	32	.040*
Posttest		10.2	1.9			

* $p \leq 0.05$

Note: The total possible score was 12.

Attitudes toward the content of the workshops were measured both before and after the workshops. Participants responded to three questions regarding attitudes toward the content of the workshop:

1. I am excited to gain new knowledge and skills related to financial management of SN programs as a result of attending this financial management training.
2. I am excited about the possibility of improving the financial position of my SN program based on knowledge and skills I acquired as a result of attending this financial management training.
3. I am excited about the possibility of implementing new financial management activities at my SN program that I acquired as a result of attending this financial management training.

The means for all of these attitude questions were over a four out of a possible five, both before and after the workshop (Table 3). This indicates that participants were enthusiastic about learning the material and using the information learned in their school districts.

Table 3

Comparisons of Participants' Attitudes Pretest to Posttest by Workshop (N=33)

	Pretest		Posttest	
	Mean	SD	Mean	SD
Workshop 1 (<i>n</i> = 10)				
Gain new knowledge and skills	4.7	0.5	4.9	0.3
Implement new financial management activities	4.7	0.5	4.9	0.3
Improve the financial position of my SN program	4.7	0.5	5.0	0.0
Workshop 2 (<i>n</i> = 4)				
Gain new knowledge and skills	5.0	0.0	5.0	0.0
Implement new financial management activities	5.0	0.0	5.0	0.0
Improve the financial position of my SN program	5.0	0.0	5.0	0.0
Workshop 3 (<i>n</i> = 19)				
Gain new knowledge and skills	4.9	0.3	4.7	0.5
Implement new financial management activities	5.0	0.0	4.7	0.5
Improve the financial position of my SN program	4.8	0.6	4.7	0.7

Note: A 5-point scale was used for responses to all questions (1 = SD, 2 = D, 3 = N, 4 = A, 5 = SA)

Assessing Behavior

The results of the behavior questions, asked at the end of the workshop and during the telephone interview, are collapsed across workshops. At the posttest, participants were asked to indicate which financial behaviors they use in their districts (Table 4). Participation was fairly high, with over 50% of the participants reporting to participate in almost all of the financial behaviors. Comparing percentages of costs to total revenue was the behavior least reported (48.5% participation). Calculating meal equivalents was the highest reported behavior at 78.8%.

The high percentages reporting to participate in these activities would seem to limit potential improvements, but these numbers appear to indicate some level of involvement rather than optimal involvement. At the 6-month and 12-month intervals, participants did report specific improvements for almost all financial behaviors.

Table 4

Financial behaviors reported at the end of the workshop (N = 33)

Behavior	Yes		No	
	No.	%	No.	%
Budget planning	25	75.8	8	24.2
Analyze the statement of activities report	23	69.7	10	30.3
Analyze a statement of net position	20	57.1	13	37.1
Calculate meal equivalents	26	78.8	7	21.2
Calculate revenue per meal equivalent	20	62.5	12	37.5
Calculate cost per meal equivalents	22	68.8	10	31.3
Compare percentages of costs to total revenue	16	48.5	17	51.5
Compare revenues to expenditures	22	66.7	11	33.3
Calculate meals per labor hour	24	72.7	9	27.3
Use meals per labor hour to determine staffing needs	23	69.7	10	30.3

After approximately six months, 14 participants participated in structured telephone interviews. Current financial behaviors were evaluated by asking the participants if they had begun participating in the list of financial behaviors, or had they changed how they participated since the training. All of these financial behaviors elicited at least a 50% positive response except for “calculating cost per meal equivalent” at only 14.3%, and “calculating revenue per meal equivalent” at 28.6% (Table 5). This may support the idea that within each behavior, incremental improvements are made rather, than just a yes or no response.

For each of these financial management behaviors, open-ended questions were asked to elicit details about what changes were made. Participants from one State included in the study were completing many of the concepts presented in the training on a monthly basis as part of their State required reporting system. Responses for each of the nine areas will be discussed.

Table 5

Financial behaviors reported by participants at 6-month post training (N=14)

Behavior	Yes	No
Engaging in the Budgeting process	8	6
Analyzing the statement of activities report	8	6
Analyzing the statement of net position	7	7
Calculating meal equivalents	8	6
Calculating revenue per meal equivalent	4	10
Calculating cost per meal equivalent	2	12
Comparing percentages of costs to total expenditures	8	6
Comparing revenues to expenditures	7	7
Calculating meals per labor hour	8	6

Engaging in the budget process.

Participant reaction to the question, “Has your involvement in the budget process changed since the training” was varied. Three distinct levels of involvement with the budget process were identified. Participants reported that they (1) were already involved prior to training, (2) had increased involvement following training, or (3) had very limited or no involvement. Directors in the first group, already involved, reported, “I have always participated in the budget process,” and “The process has not changed since the training, because it is not an area I had issues with.” Those reporting increased involvement indicated they were, “starting from scratch,” or they had begun, “participating at a higher level.” Centralized budgeting, time, and being new were reasons given for not being involved with preparing the budget.

Analyzing statement of activities report.

Those reporting no change in use of *Statement of Activities Report* indicated they were either already using the report prior to training or were not using the report at all. “It is good information to have,” and “It helps explain why we do what we are doing” were both explanations for using this report. “Lack of understanding” and “time” were reasons for not using this report. Following training, an increase in frequency of using the *Statement of Activities Report* was reported by some. One reason for increased use was the ability to access the report. One participant reported, “Before they were not done, or the business office didn’t share. Since I attended with my business manager, I now get the information.”

Most responses to the question regarding use of information from this report generally included some aspect of financial decision making. Participants reported using information from this report to revise menus to lower food and labor cost. Another use of this report was to analyze pricing. One participant noted, “It is my favorite report. I look at current and prior months compared to the previous year. It helps me identify if I am breaking even.” Another director said, “I look at it monthly. It helps to know if I can purchase equipment.”

Analyzing statement of net position.

The Statement of Net Position was reported to be important for monitoring the fund balance. Lack of understanding or not remembering were the reasons most gave for not using the report. One director reported, "This report helped me not be so laser focused on the bottom line, allowing more time for operations." Several referred to this report as the balance sheet.

Calculating meal equivalents.

The majority of participants reported that they were completing this task monthly prior to attending the training. Responses indicated participants had increased knowledge and/or self-assurance as a result of the training. One participant indicated, "I adopted this right away after attending the class eight years ago, and have continued to do that." Another stated "The material presented in class was a good reinforcement for what I was already doing." Other participants appeared to be confused as to the application of this calculation. One respondent mistook meal equivalents for meal components, while another thought it related to tracking excess operating budget.

Calculating revenue and expenditures per meal equivalent.

One State involved in the project requires this calculation monthly as part of the claim for reimbursement. One director reported completing these calculations annually, but has plans to complete it on a "more regular basis as part of my financial management." Another reported, "I already did that. After training I did go back and verify that both Meal Equivalents and Meals per Labor Hour (MPLH) were being calculated accurately." Responses regarding frequency of calculation, varied from "once," "annually," and "monthly."

Little change was reported with regard to calculating expenditures per meal equivalent. One group of participants reported it was required by their State agency. Another indicated there was, "no interest in this report, my district just looks at the bottom line." One director reported that after attending training, "I created a new report to check both by school and group quarterly. I compare groups by Community Eligibility Provision (CEP), on-site preparation, and satellite schools."

Comparing percentages of costs to total revenue.

Of the directors not required by their State agency to report this monthly, only two reported not using this calculation. Responses from participants varied from contemplation regarding use, to sharing with managers, to use for program evaluation. One reported, "This information is analyzed by district. I want to start analyzing by school, so I know where I am losing or making money in order to know where to make changes."

Comparing revenue to expenditures.

Changes reported following training included increased frequency (quarterly to monthly) and sharing with managers. One reported only using it for budgeting while another reported concerns over report accuracy due to revenues and expenditures not being recorded in the same month.

Another stated this report is, "...part of the budgeting process. What we have planned for labor and food versus what we actually spent."

Calculating meals per labor hour.

Little change was reported regarding this calculation. One State agency requires the calculation monthly. In the other State, one director reported beginning this calculation after attending a previous training. A number of directors reported this calculation being used to set or evaluate staffing to adjust labor due to changes in participation.

Areas to improve.

While one participant expressed being overwhelmed by the class and the need to retake it, other participants gave a wide variety of responses when asked to identify areas they would like to improve in the SN program. The most common response involved cost analysis. Some expressed the need to gain access to data or better understand how to read and analyze financial reports. Other areas mentioned were pricing, participation, and labor analysis. Others just planned to dig deeper and look at the big picture more.

Changes in financial stability.

Six participants reported seeing an improvement in the financial stability of their program since attending the financial management training. Of those, two reported seeing positive changes in their bottom line. Another reported more stability in this way, "A little bit, slowly increasing revenue and reducing food cost. Once we figured out where we were, we have been able to move toward a more positive financial position." Another described her situation this way: "I think it has firmed up a little bit. I came to a financially stable district operating in the black. They have good systems in place, so it has allowed me time to observe and only have had to make tiny tweaks."

Climate for change.

The climate for change was assessed using two scales. One scale included questions to determine the level of support directors get from their bosses, and the second explored rewards for implementing financial changes. Results for perceptions of support from the boss are summarized in Table 6. The first two questions measured a negative climate for change. The participants' responses were from strongly disagree to disagree, with means of 1.4 and 2.0. The last two questions measured a positive climate, and the responses were in the agree to strongly agree range, with means of 4.0 and 3.8. The results of all these questions indicated a fairly positive climate for change exists in the school districts being evaluated.

Table 6

Bosses' Support for Change in Financial Management Activities (n = 14)

	Mean	SD
My boss is preventing me from doing what was taught in the financial management course.	1.4	0.6
Doing what was taught in the financial management course will make my boss unhappy.	2.0	1.5
My boss does not care if I do what was taught in the financial management course as long as no negative consequences result.	2.9	1.5
My boss encourages me to do what was taught in the financial management course	4.0	1.0
My boss requires me to do what was taught in the financial management course.	3.8	1.1

Note: Responses to each question was given on a 5-point scale (1 = SD, 2 = D, 3 = N, 4 =A, 5 = SA).

Perceived rewards associated with change was measured with three questions using the same Likert-type scale used throughout the questionnaires. Results of these questions were very positive (Table 7). Mean responses were in the agree to strongly agree range.

Table 7

Rewards Associated with Changes in Financial Management Activities (n = 14)

	Mean	SD
When I implement positive changes in my SN program from things I learned in training activities, I have strong feelings of pride, satisfaction, and achievement.	4.6	0.5
When I implement positive changes in my SN program from things I learned in training activities, I receive praise and recognition from my boss.	4.0	1.0
As a result of implementing positive changes in my SN program from things I learned in training activities, I have observed a positive change in the relationship I have with my boss.	4.3	0.9

Note: Responses to each question was given on a 5-point scale (1 = SD, 2 = D, 3 = N, 4 =A, 5 = SA).

Workshop Evaluation

Participants were asked about the usefulness of the course from a six-month perspective (Table 8). All questions elicited positive responses about the course and the materials. The lowest agreement was on the question asking if they had gone back and referred to materials in the course with only 71%, indicating that they had used the materials.

Table 8

Evaluation of Workshop During Telephone Interview (n=14)

Behavior	Yes		No	
	No.	%	No.	%
Did the training course meet your needs?	12	85.7	2	14.3
Were you able to apply the knowledge learned in the course?	12	85.7	2	14.3
Were the materials pertinent and useful?	14	100.0	0	0.00
Did you go back and refer to any of the materials?	10	71.4	4	28.6

Reference Materials

The most frequently mentioned material that participants' referenced during the six months were meal equivalents and MPLH. Others mentioned they also used their participant guide and handouts (Financial Management Information System and Key Performance Indicators) to go back and figure out how to perform the calculations. Costing was the third area for which they were able to utilize materials as a reference.

Topics Needing More Time or Practice

Participants were asked two questions; one on topics that they would have liked to have had more time to cover, and the other about activities/topics they would have liked more time to practice. Responses to these questions varied. Generally, some felt it was a lot of information in one day, and that two days would have allowed for time to work with reports and practice with district data. One participant suggested familiarity with budgeting was needed before attending the session. Another participant expressed that more practice would have helped them to better understand the reports.

Other Comments

One general comment was that the material was fast paced, and that tools provided allowed for independent investigation. Others felt "it was a good refresher, emphasized analysis and why you are doing these processes." It was also suggested that the material be broken into basic, intermediate, and advanced concepts, with 4-6 months between sessions. Annual financial management training was also suggested.

Site Visits to School Districts

In October and November 2018, site visits were made to 15 school districts in two States having a key person participate in the study. Nine were from a State in the Western USDA region, and six were from a State in the Southeastern USDA region. The major purpose in these visits was twofold: to determine changes in financial management activities since the 6-month interviews, and to view financial documents that reflect changes. Changes in financial management behaviors/activities and challenges/barriers to making changes are discussed.

Changes in financial management behaviors.

Participants in these districts reported that they had made changes in activities related to nine key financial management concepts covered in the ICN Financial Management training since the six-month telephone interview. The highest number of directors ($n=8$) made changes related to budget planning, analyzing the *Statement of Activities Report*, and comparing revenues to expenditures. The fewest reported making changes related to calculating revenue per meal equivalent and calculating cost per meal equivalent. This probably reflects the fact that many directors already did these calculations on a routine basis. Table 9 summarizes changes that directors reported.

There were many similarities between the 6-month telephone interviews and the 12-month site visits. In fact, it may have been difficult for participants to distinguish between the two time periods. Thus, many of the responses were similar between the two time periods. There did seem to be more evidence of change for the first six months than for the second six months. For each of the nine financial management areas, examples of statements made by participants will be provided to illustrate changes made. It should be noted that when looking at all responses over time, changes were small and incremental. Increased awareness and improved knowledge were reported to drive these changes.

Engaging in the budget process.

About half of participants indicated they had made changes in their involvement in the budgeting process. Several participants indicated that budgeting is done centrally by a chief financial officer. Some indicated that budgets do not vary much from year, and some indicated that they look at numbers more closely than before. One director indicated that the department did not have a written budget, while another indicated that the budget is used more as an “autopsy” of what happened rather than as a planning tool.

Table 9

Changes Reported in Financial Behavior During Site Visits to Participating Districts (n=15)

Financial Activity Behavior	Yes	No
Budget Planning	8	7
Analyzing the Statement of Activities Report	8	7
Analyzing a Statement of Net Position	5	10
Calculating Meal Equivalents	6	9
Calculating Revenue per Meal Equivalent	2	13
Calculating Cost per Meal Equivalent	3	12
Comparing Percentages of Costs to Total Revenue	5	10
Comparing Revenues to Expenditures	8	7
Calculating Meals per Labor Hour	7	8

Note: This represents participants from two States, one in the Southeast USDA region and one in the Western USDA region.

Analyzing statement of activities report.

About half of participants indicated making changes related to how they analyze the statement of activities report. One indicated that she has made the *Profit and Loss Statement* more detailed. Another indicated that she is building this report and double checking it to make sure the data are accurate. Another indicated that activities in this area have really changed. Previously, she was just looking at the district as a whole, and now is looking at it as the total but also by schools and by like school groups (elementary or secondary). Percentage comparisons are also being done.

Analyzing a statement of net position.

There was little information provided at the site visits for the *Statement of Net Position*, and this was one of the activities where only five participants indicated change. This seems to be one financial statement that participants understand and use the least. One participant, who attended the training with the district business manager, indicated that she is now getting the report, but it still is not timely. Another indicated that the training reinforced the importance of this report.

Calculating meal equivalents.

Six participants indicated that they had made changes related to calculating meal equivalents. All participants from one State had been doing these calculations for approximately two years, because it is part of a required monthly spreadsheet that must be turned into the State agency with their claims. Some of those directors indicated that they were now giving this information to their managers so that they can evaluate where they stand financially and to evaluate participation. One participant indicated that the training provided good reinforcement that meal equivalents were being calculated correctly, and that it is done the same way in other districts. Other responses indicate that they use meal equivalents to look at their financial situation, investigate differences, and make management decisions.

Calculating revenue per meal equivalent.

Only two of the 15 participants indicated that they made changes in calculating revenue per meal equivalent. One director indicated that revenue is not tracked by school, and she is trying to change that. Another indicated that she has learned how to price non-program food for the school store, and for catering by pricing them in relationship to cost and establishing a yearly procedure.

Calculating cost per meal equivalent.

This was another activity where a small number, three, indicated making changes. One participant indicated that February of 2018 was the first time she had tried looking at calculating cost per meal equivalent. Her motivation to do so was the fact that the district was running in a deficit situation, and she was working on turning that around. Another director said, “I am beginning to compare within the district but talk with other directors to see how we compare with other districts. I wish the training had given us more information about benchmarks and standards that I could compare our district to. The KPI resource and spreadsheet was invaluable in setting this up, but now I need to know if what we are doing is okay.”

Comparing percentages of costs to total revenue.

One third of participants indicated changes related to comparing percentages of costs to total revenue. Use of this financial measure varied greatly. Some participants reported that they don’t use it while some indicated that they do it, but only two to three times a year or annually. One reported changing from looking at it occasionally to every month. Other statements related to comparing cost percentages to revenue that provide insight into activities are included below:

- “I learned about benchmarking and will implement in the future.”
- “I am now tracking costs by school and by month. This gives more targeted information to address problem schools. I can also see and address problems earlier with a monthly report.”
- “I have begun comparing each school and the district to a standard I identified. Once I have analyzed the data, I investigate what is going on when a school is above or below the standard.”

Comparing revenues to expenditures.

About half of the participants reported changes in how they compare revenues to expenditures. Some say that they do this on a monthly basis. For example, one director said that “I am laser focused on this one item. I track it and report to the superintendent. This year, we have had more months when revenues have been above expenditures, and this has really moved us forward.” Some indicated that the numbers are not accurate because of the lag time when bills are paid.

Calculating meals per labor hour.

About half of directors reported changes related to calculating meals per labor hour. That low number may reflect the fact that this is one of the most basic calculations for monitoring labor costs. Further, six directors are required to do this calculation monthly by their State agency. One director stated, “I am keeping a spreadsheet with meals/labor hour and tracking absences, use of subs, and if kitchen is short staffed. I am finding the point where kitchens can work short staffed and still get the job done.” Another indicated that by using these calculations, staffing has been adjusted.

New activities.

Directors provided many examples of new activities that were begun based on concepts learned in the training. Examples of specific statements of participants are provided to support the category.

Changes identified at six months:

- Used Key Performance Indicators to compare monthly data
- Evaluated pricing
“Evaluated pricing of à la carte based on percentage of cost for the first time.”
- Participated in Budgeting Process
“Started a budget from scratch.”
“Started participating in budgeting at a higher level.”
- Calculated productivity calculations (MPLH and ME) regularly
- Compared productivity
“Compared productivity between schools and standard.”
- Made changes in labor
“Began using financial reports to make program adjustments such as lowering food cost or adjusting labor.”
- Explored Indirect costs
Two participants reported investigating how indirect costs were determined and charged to their department.
- Improved communication
“Attending with their business manager improved communication.”
The financial management training helped one director “better communicate and explain my program and budget to board members.”
- Shared data with school managers
“I provided balance report, meals per labor hour and revenue/expense report monthly to each school.”
- Assessed participation level as part of financial analysis
Average Daily Participation (ADP)
- Statement of Activity
Began reviewing monthly
- Developed new reports
“I created new reports to compare schools and school groups such as all CEP schools.”

Changes at twelve-months:

- Developed new record forms
“I developed a spreadsheet for managers to give them a visual comparison of the month-to-month numbers.”
“I am building a spreadsheet so I can better track financial data.”
- Increased awareness/looked at reports more frequently
“I am more aware of food costs; I saw areas where food was purchased, but not needed.”
“I have been more aware of the total costs in the department.”
- Made changes in labor
“I removed one employee due to cost and made a staffing change, having one employee spending half a day at one school and half at another.”
“I have shifted staff from one school to another, and we are doing more scratch cooking at the individual schools and less in a central kitchen.”
“I use the information to make staffing decisions to add staff or reduce hours.”
- Changed menu and purchasing practices
“I have reduced the number of meal items, maximized the use of commodities, utilized farm-to-school, focused on center of plate cost, and reduced produce cost.”
“The information was used to eliminate some items due to cost, and we have implemented some scratch cooking.”
“I am working on cycle menus and farm-to-school products to lower food costs.”
- Changed pricing
“The evaluation of item prices resulted in the increase in prices of some à la carte items.”
“Evaluated pricing of à la carte based on percentage of cost for the first time.”
- Focused on Inventory Management
“I have been trying to reduce food cost by doing more inventory management.”
- Focused on Forecasting
“I am doing a better job of forecasting need by using the last number served as the basis for production.”
- Improved Purchasing Decisions
“I am using the information on financial position to make decisions about equipment purchases,”
“Over the summer, I set up order guides and reviewed the contract with our purchasing group in an effort to identify good products at better pricing. This has helped us lower our food cost. I recently found out about the commodity diversion program, and am working with the State agency to make better use of our USDA food dollars.”
- Shared Data with Administrators
“I am trying to make sure that each month the revenue is more than our costs. That simple concept is working; our financial picture is moving in a very positive direction. Now that I have a good handle on calculating the data, and I know my information is accurate, I have begun sharing a report monthly with the business manager, the superintendent, and the school board.”
- Attended the course again
“As a brand-new director, I wanted to take the course again once I knew more about the finances in my facility.”

Challenges/barriers.

In discussing the impact of the financial management training, participants were asked if there were barriers to implementing what was learned. Multiple themes emerged based on these conversations. After each theme, examples of specific statements that support the theme are provided. Again, as noted earlier, these challenges/barriers do not seem to be specific to the first or second six months of the project but seem to be overall barriers in the school districts.

Control/access to financial data.

“I was not allowed to make financial decisions. The old superintendent limited purchases, but we have a new one, so this seems to be changing.”

“I don’t have access to the total costs in my department.”

“Extracting data from the finance system is very difficult. We don’t have a culture of data-driven decision making, and that affects the overall financial reporting system.”

“Timeliness of reports is a challenge. I send reports to the business office, and they input them. There is no sense of urgency to get the information into the system so that it is useful.”

“Access to data has been my biggest challenge.”

Formatting of data.

“Income is reported by district, while expenditures are reported by school.”

“The financial report from the district was not helpful.”

Financial culture.

“The lack of understanding as to the instability of performance-based funding makes it confusing,” for other school administrators “to understand our financial position.”

Lag time in obtaining data.

There was also a concern about lags in the availability of data and timeliness of reports.

“Before the training, I didn’t have access to the report. My business manager attended the training with me, but it still isn’t timely. I just received a report from year-end. I think it might be the audited report. I kept asking for reports, and it actually took me two years before I got access to reports.”

Time/expertise.

“There is a lack of personnel to implement new ideas. We are doing the best we can to get meals prepared and kids fed. There are many great opportunities we would love to do, but there is not enough time to analyze data.”

“Time is an issue, because I have multiple jobs.”

“I am able to do more since I don’t have to divide my time between nutrition services and accounts payable.”

“Time and expertise of staff are also factors. Staff members don’t have a mindset to make decisions based on data.”

“Time to set up new documents was a concern.”

Lack of systems.

“The lack of good systems, such as monthly inventory, has made getting a good handle on everything a bit challenging.”

Employee attitudes/behaviors.

“At the site level, it is difficult to change old habits and for supervisors to look at the level of ordering.”

“Changing or implementing new procedures with staff who have been there a long time is a challenge. Changes are not always received well, so you have to use different ways to get them to see how a program can be beneficial to them.”

External factors.

External factors play a major role in financial management in both States. One State has a spreadsheet that is required monthly when submitting the district claim. That spreadsheet calculates many of the financial benchmarks taught in the course, such as meals per labor hour, cost per meal, and meal equivalents. In one State, there is now a “no shaming” law that has had a significant change on unpaid meal balances. One State had open enrollment, but that is being changed (which is perceived to have had an impact on district enrollment, which should stabilize). Another factor related to finances is CEP eligibility, which was noted as a factor in both States.

Discussion and Conclusions

Reaction

Participants found the training engaging and informative. Participants' satisfaction with the training was high in all areas, including the topic/content, trainer, facilities, and handouts. Participants came to the workshop with a positive attitude toward implementing change in the financial management of their foodservice operation, and they left with a positive attitude toward making changes. Questions on the telephone interview at six months also found positive reactions to the training and training materials. More examples and practice were requested. Participants also mentioned expanding the workshop to two days.

Learning

One participant reported being overwhelmed by the training, and stated she would retake the class. Other participants reported taking the class multiple times with something new learned each time. Learning appeared to be layered. Although the posttest was significantly higher than the pretest, scores were high on both, and there was only a gain of one point. The high pretest scores limited the ability to discern gains, so consideration should be given to making the pretest more difficult in order to determine gains in learning.

Behavior

At the end of the workshop, over seventy-five percent of participants reported involvement in budgeting. At six months, over half of participants reported greater involvement in budgeting than before the training. Greater involvement ranged from creating budgets from scratch, more frequent monitoring, and greater communication with administration about budget performance. Participants noting no change perceived that they had satisfactory budgeting processes in place before the workshop, or were not involved because budgeting was centralized in the business office.

Seventy percent of participants reported analyzing the statement of activities report at the end of the workshop. Those reporting no change at six months were either using the report prior to the workshop or not using the report at all. Lack of understanding and time were reasons the report was not used. Those using the report noted running the report more often, and at 12-months, refining the report to look at school by school financial performance instead of a district-wide report. The report was useful in pricing, decisions to purchase equipment, and staffing.

Over fifty percent reported analyzing a *Statement of Net Position* at the end of the workshop. The report was used to monitor the fund balance. Not understanding the report was the main reason given for not using the report. At twelve months, this report was used by the fewest directors.

Participants reported involvement in calculating meal equivalents (ME) (78.8%) and meals per labor hour (MPLH) (72.7%) before attending the workshop. The workshop reinforced the method and use of the calculations. Little change was noted in the calculations because of the high use prior to the workshop. Almost seventy percent (69.7%) reported using MLPH to

determine staffing prior to the workshop. The formula continued to be used at both six and 12 months to determine staffing needs.

At the end of training, over half of the participants calculated revenue per meal equivalent (62.5%) and cost per meal equivalent (68.8%). One State required directors to complete revenue per meal equivalent and cost per meal equivalent with the submission of each monthly claim for reimbursement. In another State, a director reported calculating the meal equivalents yearly and planned to do more frequently. Directors using this calculation were looking for benchmarks to evaluate performance.

Prior to the workshop, almost half (48.5%) calculated percentage of cost to total revenue. The calculation was required by one State. At six months participants contemplated the use of the report and at 12 months reported using the report for benchmarking financial performance. Additionally, the report was calculated more frequently and in more detail 12 months after the training.

Two thirds of participants compared revenue to expenditures (66.7%) prior to the workshop. At six months, the report comparing revenue to expenditures was distributed more often to cafeteria managers for review of their financial status. Several reported the comparison of revenue to expenditures is done as part of the monthly budget report.

At six-months post workshop, participants became more involved with financial processes either with better reporting or more frequent analysis. As they moved into 12-month post workshop, they used the data to make more management decisions related to staffing and pricing. More refined financial management systems in forecasting, inventory control, and purchasing also were evident at 12-months. Communication involving the financial and productivity status of the operation improved with foodservice staff at six months, and at 12 months expanded to improved communication with administration and school boards. Barriers to implementing change appeared the same at six months and at 12 months. Major barriers included limited access to financial data, receiving timely financial data, and useful formatted reports. Time to develop and analyze financial reports and employee receptiveness to change were other barriers.

Suggested Improvements for Financial Management: A Course for Child Nutrition Directors

Participants provided several suggestions for improving the financial management course and for making it more applicable for them. One change would be to incorporate more practice activities, such as reading reports and calculating formulas. Practicing with data from their own district was another way the course could be more useful. Some participants wanted more information on the use of benchmarks and new benchmark worksheets from ICN. Suggestions on format were made, including making it a two-day class, or having a one-day class with a follow-up session. There were a couple of examples of teams from a district participating; one team consisted of the SN director and business manager, and another team consisted of the SN director and bookkeeper. Having teams participate seemed to result in benefits to the school district.

Evaluation Procedures Using the Kirkpatrick Model

The Kirkpatrick Model, which evaluates learners' reactions to training, amount of learning, behavior change, and organizational benefits, represents an ideal and thorough evaluation of the impact of training. While it is intuitively appealing, it has drawbacks due to the expensive and time-consuming nature of implementation. Based on this pilot test, we make several recommendations:

1. Participants in training may need time to reflect in order to really learn new information. Thus, it may be more effective to administer the posttest one to two weeks after the training ends to most effectively evaluate the impact of training on increasing knowledge. Also, this time gap will minimize the carry-over effect of the pretest on the posttest.
2. The site visits were expensive and time consuming, and did not yield much more information than the telephone interviews; thus, the researchers recommend that they not be done.
3. Training providers need to decide how success will be defined, and this model does not do that. Can success be defined as any positive movement toward implementing new concepts? Skill in financial management appears to be developed in layers or steps. Several participants attended the class more than once. Can the layering be identified and evaluated? Ask what would make them move to the next layer? An example of this layering might be any of the following actions:
 - a. Start with calculations;
 - b. Apply calculations;
 - c. Use calculations;
 - d. Set up reports; and
 - e. Use reports.

Recommendations for Program Evaluation

- Develop the pretest/posttest items so that the pretest is challenging enough that gains in knowledge can be determined. Psychometrics to determine the difficulty index for test items, and the reliability of items would improve the usefulness of the pretest/posttest methodology.
- Use an online survey to assess learning two-four weeks following the training. This could be the same version as the pretest. While there will not be 100% participation, those who do participate may provide more useful information about learning.
- Develop a short online survey focusing on the application of the training information and outcomes realized to be administered six months or one year after the training. Responses from participants in this study could form the foundation for closed-ended questions that could be computer scored and used for monitoring each course.
- Identify specific behavior changes for each ICN course that would be desirable (and practical) within 6-12 months, and structure the curriculum to meet the goals and objectives for behavior change. Validate those behavior changes using a consistent process. This could consist of a list of behaviors, noting that there is NOT an expectation that all changes would be made but some of the changes be expected. Levels of expected changes could be identified. As part of the workshop, participants would develop their own specific action plans for implementing learned strategies that could be used for self-assessment and for any follow-up evaluation ICN might choose to do.

Limitations of the Study

There are several limitations of this evaluation study that should be recognized. First, there were a significant number of individuals who attended the training who would not agree to participate in the study. None of the individuals in one State agreed to participate. It is difficult to speculate as to why participation was low, but several factors such as fear of confidentiality, lack of confidence because of newness to position, and time could be possible explanations. Second, there were several participants who initially agreed to participate and then dropped out of the study. Again, reasons varied from lack of time to not having made any changes. Third, it was difficult to sort out specific time periods, so responses should be interpreted as post training. Fourth, participants may have wanted to do more with the information learned, but there were barriers that interfered.

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Appendix A
Financial Management: A Course for School Nutrition Directors

Financial Management: A Course for School Nutrition Directors

Course Overview

The Institute of Child Nutrition (ICN) developed *Financial Management: A Course for School Nutrition Directors* to give school nutrition program directors information to enable them to recognize sound financial principles and concepts as the primary foundations for school nutrition programs. Course materials include *Financial Management: A Course for School Nutrition Directors Instructor's Manual*, the *Financial Management Information System (FMIS)*, and *Financial Management: A Course for School Nutrition Directors Participant's Workbook*.

Lesson Objectives

At the end of each lesson, participants will be able to accomplish the following:

1. Recognize the importance of financial management to the fiscal and nutritional integrity of school nutrition programs.
2. Describe basic financial recording and reporting processes and the procedures for directing the operation of a school nutrition program.
3. Demonstrate use of financial reports consistent with federal, state, and local guidelines to achieve a financial management system that supports a cost effective program with high integrity.
4. Utilize financial management tools and standards to operate a financially and nutritionally accountable school nutrition program consistent with federal and state guidelines.
5. Interpret, analyze, and use revenue data for program evaluation and improvement.
6. Interpret, analyze, and use expenditure data for program evaluation and improvement.
7. Apply cost control measures to operate a financially sound program with nutritional integrity.
8. Explain the importance of using the budget to analyze and control revenues and expenditures.
9. Interpret the benefits of financial information as they relate to school nutrition programs.

Appendix B
Evaluation Instruments

8-HOUR FINANCIAL MANAGEMENT TRAINING EVALUATION

PRETEST:

Section 1: Personal Information

INSTRUCTIONS:

Please print the information requested in the blanks below

Personal Information Questions

1. Your full name _____
2. Your primary email address _____
3. Your work phone number _____
4. The name of your school district _____
5. The city and state where your school district is located _____

INSTRUCTIONS

6. Please circle the letter corresponding to the phrase that most accurately represents your current position/job title?
 - a. District-level school nutrition director
 - b. District-level supervisor
 - c. Unit-level manager
 - d. Cook
 - e. School business administrator
 - f. Other: (please explain) _____

Please turn the page and continue answer questions.

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Pre-Test	
Section 2: Matching – Knowledge Questions (7-11)	
INSTRUCTIONS for questions 7-11 Please print the letter corresponding to the terms in Column A in the blank next to the answer in Column B that most accurately defines that term.	
Column A A. Accounts Receivable B. Indirect Costs C. Accounts Payable D. Unassigned Funds E. Operational Costs	Column B 7. ____ The amount a school nutrition program owes but has not yet paid for goods delivered and services rendered (unpaid bills). 8. ____ Costs directly attributable to the production on service of meals and other foods in a school nutrition program. 9. ____ The school nutrition program's share of general school district costs that are incurred common or joint purposes. 10. ____ The amount of funds the school nutrition program has earned but not yet collected for services provided. 11. ____ Funds that have not been allocated and are available for new expenditures.

Please turn the page and continue answering questions.

Pre-Test

Section 3: Multiple Choice – Knowledge Questions (12-13)

INSTRUCTIONS for questions 12-13

Please circle the letter corresponding to the statement that most accurately answers the question.

12. Which of the following is an example of an indirect cost for school nutrition program?

- a. Food
- b. Utilities
- c. Salaries
- d. Benefits

13. Which of the following is NOT an expenditure for a school nutrition program?

- a. General operating supplies
- b. USDA foods used
- c. Non-program food sales
- d. Purchased services

Please turn the page and continue answering questions.

Pre-Test

Section 4: Multiple Choice – Skills Questions (14-16)

INSTRUCTIONS for questions 14-16

Please use the information provided in TABLE 1 below to answer questions 14-16. Circle the letter corresponding to the statement that most accurately answers the question.

TABLE 1. STATEMENT OF ACTIVITIES REPORT

Revenue Source	October	November	Year-to-Date (YTD) August – November
Local Sources			
Student Meal Sales	\$23,025	\$24,978	\$96,150
Adult Meal Sales	2,175	2,376	9,102
Other Food Sales	10,785	11,326	44,222
Contract Meals	1,560	1,575	6,250
Interest	255	260	1,030
State Sources	0	18,831	18,831
Federal Sources (includes United States Department of Agriculture [USDA] Foods value)	182,220	186,639	737,718
Miscellaneous	8,010	0	8,010
Fund Transfer-In	0	0	0
Total Revenue	\$ 228,030	\$ 245,985	\$ 921,313
Expenditures	October	November	Year-to-Date (YTD) August – November
Salaries and Wages	\$ 63,900	\$ 65,875	\$259,550
Employee Benefits	25,364	28,975	108,678
Purchased Services	326	375	1,402
Property Services	280	305	1,170
Purchased Food/USDA Foods	90,183	96,190	372,746
Supplies	21,360	24,750	92,220
Miscellaneous	0	625	950
Capital Assets	55,000	0	70,000
Indirect Costs	5,830	5,835	23,330
Fund Transfer-Out	0	0	0
Total Expenditures	262,243	222,930	930,046
Net Excess/Deficit	(\$34,213)	\$23,055	(\$8,733)

Please answer questions 14-16 on the following page.

14. What was the **difference** in total revenue from October to November?

- a. \$228,030
- b. \$17,955
- c. \$921,313
- d. \$18,831

15. Based on question 14 above, what was the primary revenue source that contributed to revenue **difference** from October to November?

- a. Student Meal Sales
- b. Federal Sources
- c. State Sources
- d. Capital Assets

16. If the school nutrition program has a goal that no more than 45% of total revenue should be spent on labor and benefits, was this goal met in November?

- a. Yes
- b. No

Please turn the page and continue answering questions.

INSTRUCTIONS for question 17

Please circle the letter corresponding to the statement that most accurately answers the question. Use the information provided in TABLES 2 & 3 below to answer question 17.

TABLE 2. DAILY EMPLOYEE HOURS PAID

	Number of Staff Members that Work the Same Number of Hours Daily	X	Hours Worked Daily	=	Total Staff Hours for the Day
Elementary School	1	X	7	=	7
	5	X	5	=	25
					32
Middle School	1	X	7	=	7
	5	X	5	=	25
					32
High School	1	X	8	=	8
	8	X	5	=	40
					48
District Total					112

TABLE 3. TOTAL MEAL EQUIVALENTS FOR THE DAY

Elementary School -----480 MEQs
 Middle School -----570 MEQs
High School -----357 MEQs
 Total for the District -----1407 MEQs

17. Given the data provided in TABLES 2 and 3, what is Meals Per Labor Hour (MPLH) for the middle school?

- a. 13.4
- b. 17.8
- c. 12.5
- d. None of the above

Please turn the page and continue answering questions.

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INSTRUCTIONS for question 18

Please use the information provided in TABLE 4 below to answer question 18. Circle the letter corresponding to the statement that most accurately answers the question.

TABLE 4. COST OF FOODS USED

Month	Beginning of Month Inventory Value	End of Month Inventory Value	Value of Food Purchases
January	\$6,981	\$8,496	\$24,021
February	\$8,496	\$7,144	\$18,677
March	\$7,144	\$9,297	\$21,583

18. Using the data provided in TABLE 4, calculate the cost of food used in February?

- a. \$20,029
- b. \$18,677
- c. \$25,821
- d. \$7,144

Please turn the page and continue answering questions.

Pre-Test

Section 5: Multiple Choice – Attitude Questions (19-21)

INSTRUCTIONS for question 19-21

Please circle the letter corresponding to the phrase that most accurately represents your level of agreement with each statement.

19. I am excited to gain new knowledge and skills related to financial management of school nutrition programs.
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
20. I am excited about the possibility of implementing new financial management activities that I acquire at this training in my school nutrition program.
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree
21. I am excited about the possibility of improving the financial position of my school nutrition program based on knowledge and skills I gain at this training.
- a. Strongly agree
 - b. Agree
 - c. Neutral
 - d. Disagree
 - e. Strongly disagree

Please turn the page and continue answering questions.

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Pre-Test

Section 6: - Past ICN Training Attended (22)

INSTRUCTIONS for question 22

Please indicate which Institute of Child Nutrition Training Sessions you have attended, by placing an X in the blank corresponding to your answer. Please select all that apply.

- ☐ Orientation to School Nutrition Management
- ☐ Financial Management for School Nutrition Managers
- ☐ Inventory Management and Tracking
- ☐ Basic Culinary Math for School Nutrition Professionals
- ☐ Procuring local Foods for Child Nutrition Professionals

You have completed the Pre-Test. Thank you for participating!

8-HOUR FINANCIAL MANAGEMENT TRAINING EVALUATION

POST-TEST

Section 1: Personal Information

INSTRUCTIONS:

Please print the information requested in the blanks below

Personal Information Questions

1. Your full name _____
2. The name of your school district _____

Post-Test

Section 2: Matching – Knowledge Questions (3-7)

INSTRUCTIONS for questions 3-7

Please print the letter corresponding to the terms in Column A in the blank next to the answer in Column B that most accurately defines that term.

Column A	Column B
a. Accounts Receivable	3. ____ The amount a school nutrition program owes but has not yet paid for goods delivered and services rendered (unpaid bills).
b. Indirect Costs	4. ____ Costs directly attributable to the production on service of meals and other foods in a school nutrition program.
c. Accounts Payable	5. ____ The school nutrition program's share of general school district costs that are incurred common or joint purposes.
d. Unassigned Funds	6. ____ The amount of funds the school nutrition program has earned but not yet collected for services provided.
e. Operational Costs	7. ____ Funds that have not been allocated and are available for new expenditures.

Please turn the page and continue answering questions.

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Post-Test

Section 3: Multiple Choice – Knowledge Questions (8-9)

INSTRUCTIONS for questions 8-9

Please circle the letter corresponding to the statement that most accurately answers the question.

8. Which of the following is an example of an indirect cost for school nutrition program?

- a. Food
- b. Utilities
- c. Salaries
- d. Benefits

9. Which of the following is NOT an expenditure for a school nutrition program?

- a. General operating supplies
- b. USDA foods used
- c. Non-program food sales
- d. Purchased services

Please turn the page and continue answering questions.

Post-Test Section 4: Multiple Choice – Skills Questions (10 - 12)			
INSTRUCTIONS for questions 10-12 Please use the information provided in TABLE 1 below to answer questions 18-20. Circle the letter corresponding to the statement that most accurately answers the question.			
TABLE 1. STATEMENT OF ACTIVITIES REPORT			
Revenue Source	October	November	Year-to-Date (YTD) August – November
Local Sources			
Student Meal Sales	\$23,025	\$24,978	\$96,150
Adult Meal Sales	2,175	2,376	9,102
Other Food Sales	10,785	11,326	44,222
Contract Meals	1,560	1,575	6,250
Interest	255	260	1,030
State Sources	0	18,831	18,831
Federal Sources (includes United States Department of Agriculture [USDA] Foods value)	182,220	186,639	737,718
Miscellaneous	8,010	0	8,010
Fund Transfer-In	0	0	0
Total Revenue	\$ 228,030	\$ 245,985	\$ 921,313
Expenditures	October	November	Year-to-Date (YTD) August – November
Salaries and Wages	\$ 63,900	\$ 65,875	\$259,550
Employee Benefits	25,364	28,975	108,678
Purchased Services	326	375	1,402
Property Services	280	305	1,170
Purchased Food/USDA Foods	90,183	96,190	372,746
Supplies	21,360	24,750	92,220
Miscellaneous	0	625	950
Capital Assets	55,000	0	70,000
Indirect Costs	5,830	5,835	23,330
Fund Transfer-Out	0	0	0
Total Expenditures	262,243	222,930	930,046
Net Excess/Deficit	(\$34,213)	\$23,055	(\$8,733)

Please answer questions 10-12 on the following page.

10. What was the **difference** in total revenue from October to November?
- a. \$228,030
 - b. \$17,955
 - c. \$921,313
 - d. \$18,831
11. Based on question 10 above, what was the primary revenue source that contributed to revenue **difference** from October to November?
- a. Student Meal Sales
 - b. Federal Sources
 - c. State Sources
 - d. Capital Assets
12. If the school nutrition program has a goal of no more than 45% of total revenue should be spent on labor and benefits, was this goal met in November?
- a. Yes
 - b. No

Please turn the page and continue answering questions.

INSTRUCTIONS for questions 13

Please circle the letter corresponding to the statement that most accurately answers the question. Use the information provided in TABLES 2 & 3 below to answer question 13.

TABLE 2. DAILY EMPLOYEE HOURS PAID

	Number of Staff Members that Work the Same Number of Hours Daily	X	Hours Worked Daily	=	Total Staff Hours for the Day
Elementary School	1	X	8	=	7
	5	X	5	=	25
					32
Middle School	1	X	8	=	8
	5	X	5	=	25
					32
High School	1	X	8	=	7
	8	X	5	=	40
					48
District Total					112

TABLE 3. TOTAL MEAL EQUIVALENTS FOR THE DAY

Elementary School -----480 MEQs
Middle School -----570 MEQs
High School -----357 MEQs
Total for the District -----1407 MEQs

13. Given the data provided in in TABLES 2 and 3, what is meals per labor hour (MPLH) for the middle school?
- a. 13.4
 - b. 17.8
 - c. 12.5
 - d. None of the above

Please turn the page and continue answering questions.

INSTRUCTIONS for question 14

Please use the information provided in TABLE 4 below to answer question 14. Circle the letter corresponding to the statement that most accurately answers the question.

TABLE 4. COST OF FOODS USED

Month	Beginning of Month Inventory Value	End of Month Inventory Value	Value of Food Purchases
January	\$6,981	\$8,496	\$24,021
February	\$8,496	\$7,144	\$18,677
March	\$7,144	\$9,297	\$21,583

14. Using the data provided in TABLE 4, calculate the cost of food used in February?
- a. \$20,029
 - b. \$18,677
 - c. \$25,821
 - d. \$7,144

Please turn the page and continue answering questions.

Post-Test

Section 5: Multiple Choice – Attitude Questions (15-17)

INSTRUCTIONS for questions 15-17.

Please circle the letter corresponding to the phrase that most accurately represents your level of agreement with the statement.

15. I am excited to gain new knowledge and skills related to financial management of school nutrition programs as a result of attending this financial management training.

- a. Strongly agree
- b. Agree
- c. Neutral
- d. Disagree
- e. Strongly disagree

16. I am excited about the possibility of implementing new financial management activities at my school nutrition program that I acquired as a result of attending this financial management training.

- a. Strongly agree
- b. Agree
- c. Neutral
- d. Disagree
- e. Strongly disagree

17. I am excited about the possibility of improving the financial position of my school nutrition program based on knowledge and skills I acquired as a result of attending this financial management training.

- a. Strongly agree
- b. Agree
- c. Neutral
- d. Disagree
- e. Strongly disagree

Please turn the page and continue answering questions.

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Post-Test					
Section 6: Participant Satisfaction					
INSTRUCTIONS for questions 18-28 Please circle the response that corresponds with your level of agreement with the statements listed in Column A					
Column A	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
18. The training met my expectations.	SA	A	N	D	SD
19. I will be able to apply the knowledge learned.	SA	A	N	D	SD
20. The training objectives for each topic were identified and followed.	SA	A	N	D	SD
21. The content was organized and easy to follow.	SA	A	N	D	SD
22. The materials distributed were pertinent and useful.	SA	A	N	D	SD
23. The trainer was knowledgeable.	SA	A	N	D	SD
24. The quality of instruction was good.	SA	A	N	D	SD
25. The trainer met the training objectives.	SA	A	N	D	SD
26. Class participation and interaction were encouraged.	SA	A	N	D	SD
27. Adequate time was provided for questions and discussion.	SA	A	N	D	SD
28. The activities in the workbook reinforced the concepts covered in the class	SA	A	N	D	SD

Please turn the page and continue answering questions.

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Post-Test Section 7: Financial Behaviors							
INSTRUCTIONS for questions 29-38							
Please indicate whether or not you participate in the following activities for your child nutrition program by placing a circle around your response. If you answer yes, please indicate how often you participate in the activity by circling the response that corresponds with the frequency.							
	Yes	No	Weekly	Monthly	Annually	Rarely	Never
29. Budget planning	Y	N	W	M	A	R	N
30. Analyze the Statement of Activities Report	Y	N	W	M	A	R	N
31. Analyze a Statement of Net Position	Y	N	W	M	A	R	N
32. Calculate meal equivalents	Y	N	W	M	A	R	N
33. Calculate revenue per meal equivalent	Y	N	W	M	A	R	N
34. Calculate cost per meal equivalents	Y	N	W	M	A	R	N
35. Compare percentages of costs to total revenue	Y	N	W	M	A	R	N
36. Compare revenues to expenditures	Y	N	W	M	A	R	N
37. Calculate meals per labor hour	Y	N	W	M	A	R	N
38. Use meals per labor hour to determine staffing needs	Y	N	W	M	A	R	N

You have completed the Post-Test. Thank you for participating!

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8-HOUR FINANCIAL MANAGEMENT TRAINING EVALUATION

Site Visit Structured Interview

Section 1: Personal Information

1. What is your full name? _____
2. What is the name of the school district where you work? _____

Site Visit Structured Interview

Section 2 – Changes in Financial Behavior

INTERVIEWER SCRIPT: Since our telephone interview six months ago, have you begun participating in these activities in your program or have you changed how you participate in each activity.

For each question: Have you begun _____ in your program or have you changed how you participate in _____ in your child nutrition program?

3. Budget planning	Yes <input type="radio"/>	No <input type="radio"/>	Have you changed: <ul style="list-style-type: none"> • Where this report is generated • Your level of Involvement • The frequency of your involvement • How you plan • Factors you consider when engaging in this process
4. Analyzing the Statement of Activities Report	<input type="radio"/>	<input type="radio"/>	Have you changed: <ul style="list-style-type: none"> • Where this report is generated • Your level of Involvement in this activity • The frequency you analyze this report • How you analyze this report • What you do with the information gleaned from this activity
5. Analyzing a Statement of Net Position	<input type="radio"/>	<input type="radio"/>	
6. Calculating meal equivalents	<input type="radio"/>	<input type="radio"/>	Have you changed: <ul style="list-style-type: none"> • Your level of Involvement in this activity • The frequency you calculate _____ • How you calculate _____ • What you do with the information gleaned from this activity

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Site Visit Structured Interview		
Section 2 – Changes in Financial Behavior (Continued)		
7. Calculating revenue per meal equivalent	Yes o	No o
8. Calculating cost per meal equivalents	o	o
		<p>Have you changed:</p> <ul style="list-style-type: none"> Your level of Involvement in this activity The frequency you calculate _____ How you calculate _____ How you analyze _____ (by district, school, grade, by time period) How you compare _____ (by district, school, grade, by time period) What have you done with the information gleaned from this activity (specific decisions, evaluation of specific programs, implementation of staff training, etc.)
9. Comparing percentages of costs to total revenue	o	o
10. Comparing revenues to expenditures	o	o
		<p>Have you changed:</p> <ul style="list-style-type: none"> Your level of Involvement in this activity The frequency you compare _____ How you analyze _____ (by line item or category, district, school, grade, by time period) What have you done with the information gleaned from this activity (specific decisions, evaluation of specific programs, implementation of staff training, etc.)
11. Calculating meals per labor hour	o	o
		<p>Have you changed:</p> <ul style="list-style-type: none"> Your level of Involvement in this activity The frequency you calculate _____ How you calculate _____ How you analyze _____ (by district, school, grade, by time period) How you compare _____ (by district, school, grade, by time period) What have you done with the information gleaned from this activity

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	(specific decisions, evaluation of specific programs, implementation of staff training, etc.)
Site Visit Structured Interview	
Section 3 – Discussion Questions – Changes in Financial Behavior and Results	
<p>12. Since our last interview six months ago, have you engaged in any new activities related to financial management at your child nutrition program that you have not mentioned previously? Please elaborate.</p> <p>13. What challenges or barriers if any, have you encountered when trying to implement new activities related to financial management at your child nutrition program? Please elaborate.</p> <p>14. As a result of attending the financial management training, have you seen any changes in the financial stability of your child nutrition program? Please elaborate.</p>	

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Site Visit - Observation - Review of Documents

Section 1: Personal Information

1. What is your full name? _____
2. What is the name of the school district where you work? _____

Site Visit - Observation - Review of Documents

Section 2: Changes in Financial Behavior

INTERVIEWER NOTES: Please ask the child nutrition director if they participate in each of the following activities. If they respond yes, Please ask them how often they participate in this activity. Ask for copies of documentary evidence demonstrating participation in this activity. Under the comments section, list any documents provided as well as any other comments provided

3. Do you routinely engage in the Budget Planning Process?	Yes	No	Weekly	Monthly	Annually	Rarely	Never
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Comments

4. Do you routinely analyze a Statement of Activities Report?	Yes	No	Weekly	Monthly	Annually	Rarely	Never
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Comments

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5. Do you routinely analyze a Statement of Net Position?	Yes o	No o	Weekly o	Monthly o	Annually o	Rarely o	Never o
Comments							
Site Visit - Observation - Review of Documents Section 2: Changes in Financial Behavior (Continued)							
6. Do you routinely calculate meal equivalents?	Yes o	No o	Weekly o	Monthly o	Annually o	Rarely o	Never o
Comments							
7. Do you routinely calculate revenue per meal equivalent?	Yes o	No o	Weekly o	Monthly o	Annually o	Rarely o	Never o
Comments							
8. Do you routinely calculate cost per meal equivalent?	Yes o	No o	Weekly o	Monthly o	Annually o	Rarely o	Never o
Comments							

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Site Visit - Observation - Review of Documents

Section 2: Changes in Behavior (Continued)

<p>9. Do you routinely compare percentages of cost (such as labor cost) to total revenue?</p>	Yes	No	Weekly	Monthly	Annually	Rarely	Never
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<p>Comments</p>							

<p>10. Do you routinely compare revenues to expenditures?</p>	Yes	No	Weekly	Monthly	Annually	Rarely	Never
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<p>Comments</p>							

<p>11. Do you routinely calculate meals per labor hour?</p>	Yes	No	Weekly	Monthly	Annually	Rarely	Never
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<p>Comments</p>							

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12. Do you routinely use meals per labor hour to determine staffing needs?	Yes	No	Weekly	Monthly	Annually	Rarely	Never
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Comments							

Site Visit - Observation - Review of Documents

Section 3: Results

INTERVIEWER NOTES: Please ask the CHILD NUTRITION director if they have seen a change in the financial position in each of the following areas. If they respond yes, please ask for copies documentation evidence. Next, ask them when and why that financial change occurred. Under the comments section, list any documents provided as well as any comments provided

13. Have you seen an improvement overall improvement in the financial position of your child nutrition program as reflected in your Statement of Activities Report (Such as a net excess, where total revenues are greater than total expenditures for a period)during the nine-month period since you attended financial management training? When did this change occur? Why did this change occur?	Yes	No
	<input type="radio"/>	<input type="radio"/>
Comments		
14. Have you seen an improvement overall improvement in the financial position of your child nutrition program as reflected in your Statement of Net Position (such as an increase in fund balance, or a change from a	Yes	No
	<input type="radio"/>	<input type="radio"/>

Final 9-8-17

<p>negative to a positive fund balance) during the nine-month period since you attended financial management training? When did this change occur? Why did this change occur?</p> <p>Comments</p>		
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Site Visit - Observation - Review of Documents

Section 3: Results (Continued)

<p>15. Have you seen any increases in revenue per meal equivalent during the nine-month period since you attended financial management training? When did this change occur? Why did this change occur?</p> <p>Comments</p> <p>-</p>	<p>Yes <input type="radio"/></p>	<p>No <input type="radio"/></p>
<p>16. Have you seen any decreases in cost per meal equivalents during the nine-month period since you attended financial management training? When did this change occur? Why did this change occur?</p> <p>Comments</p>	<p>Yes <input type="radio"/></p>	<p>No <input type="radio"/></p>

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Site Visit - Observation - Review of Documents Section 3: Results (Continued)		
17. Have you seen any improvement in cost as a percentage of total revenue (such as labor cost as a percentage of total revenue) during the nine-month period since you attended financial management training? Why did this change occur?	Yes <input type="radio"/>	NO <input type="radio"/>
Comments		
18. Have you seen any improvement in meals per labor hour during the nine-month period since you attended financial management training (such as	Yes <input type="radio"/>	No <input type="radio"/>

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reduction in total labor costs or increases in meals per labor hour)? When
did this change occur? Why did this change occur?

Comments

Final 9-8-17

8-HOUR FINANCIAL MANAGEMENT TRAINING EVALUATION

Consent Script: Structured Telephone Interview

Once the School Nutrition Director is on the phone, the script will go as follows:

Hello!

This is _____. Thank you for your willingness to visit with me today about the 8-hour Financial Management Training for School Nutrition Directors that you participated in last _____. You are one of about 21 directors from three states who is participating in this evaluation project. Does this time still work for your schedule?

Our interview today will be audio recorded to ensure all the data ARE captured. Please know that any information gathered during this research will not be linked to you or your school district in any way in the final report, and this information will never be provided to anyone other than project researchers. The resulting transcripts and notes will be stored in a secure location and only the researchers will have access to these records. Three years after the completion of the study, the data collected will be destroyed.

Your participation in the process is completely voluntary and you may choose to stop participating at any time with no negative consequences to you or your operation. Also, there are no right or wrong responses, we are just interested to know what you are actually doing in your district. Are you still willing to participate? We will begin with a few questions to describe you and your district.

Structured Telephone Interview Section 1 – Personal/Program Information

1. What is your full name_____
2. What is the name of your school district? _____
3. What is your current position/job title?
 1. District-level school nutrition director
 2. School business administrator
 3. Other, please explainWhat % of time do you work with CNP?
Describe your other responsibilities.

2-22-18

Model for Evaluating Institute of Child Nutrition Training: Testing the Kirkpatrick
Model - Financial Management Training

4	What is your highest level of education?					
1	Less than a high school diploma or GED	2	High school diploma or GED	3	Some college credits	
4	Associate's degree	5	Bachelor's degree	6	Some graduate credits	
7	Master's degree	8	Graduate hours beyond Master's degree	9	Doctoral degree	
5	If you have a Bachelor's degree or higher, what was your primary area of study? (Please check all that apply.)					
1	Hospitality management	2	Foodservice management	3	Business	
4	Nutrition/dietetics	5	Food and nutrition	6	Culinary foodservice	
7	Other _____					
6	How many years have you worked in child nutrition programs?					
1	1 to 5 years	2	6 to 10 years	3	11 to 15 years	
4	16 to 20 years	5	Greater than 20 years			
7	How long have you been in your current position?					
1	1 to 5 years	2	6 to 10 years	3	11 to 15 years	
4	16 to 20 years	5	Greater than 20 years			
8	What is the student enrollment in your school district?					
1	Under 1,000	2	2,500-4,999	3	10,000-24,999	
4	1,000-2,499	5	5,000-9,999	6	5,000 or greater	

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**Structured Telephone Interview:
Section 2 – Changes in Financial Behavior**

INTERVIEWER SCRIPT: When you attended the financial management workshop six months ago, many activities were presented. Today I would like you to tell me if you have begun implementing any of these activities in your program or if you have changed how you participate in each activity.

For each question: Have you begun _____ in your program or have you changed how you participate in _____ in your school nutrition program?

	Yes o	No o	
9. Engaging in the Budgeting process			Have you changed: <ul style="list-style-type: none"> Where this report is generated Your level of Involvement The frequency of your involvement How you plan Factors you consider when engaging in this process
10. Analyzing the statement of activities report			Have you changed: <ul style="list-style-type: none"> Where this report is generated Your level of Involvement in this activity The frequency you analyze this report How you analyze this report What you do with the information gleaned from this activity
11. Analyzing the statement of net position			
12. Calculating meal equivalents			Have you changed: <ul style="list-style-type: none"> Your level of Involvement in this activity The frequency you calculate _____ How you calculate _____ What you do with the information gleaned from this activity
13. Calculating revenue per meal equivalent			Have you changed: <ul style="list-style-type: none"> Your level of Involvement in this activity The frequency you calculate _____ How you calculate _____ How you analyze _____ (by district, school, grade, by time period) How you compare _____ (by district, school, grade, by time period) What have you done with the information gleaned from this activity (specific decisions, evaluation of specific programs, implementation of staff training, etc.)
14. Calculating cost per meal equivalents			

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Structured Telephone Interview: Section 2 – Changes in Financial Behavior (Continued)			
15. Comparing percentages of costs to total revenue	Yes <input type="radio"/>	No <input type="radio"/>	Have you changed: <ul style="list-style-type: none"> • Your level of Involvement in this activity • The frequency you compare _____ • How you analyze _____ (by line item or category, district, school, grade, by time period) • What have you done with the information gleaned from this activity (specific decisions, evaluation of specific programs, implementation of staff training, etc.)
16. Comparing revenues to expenditures	<input type="radio"/>	<input type="radio"/>	
17. Calculating meals per labor hour	<input type="radio"/>	<input type="radio"/>	Have you changed: <ul style="list-style-type: none"> • Your level of Involvement in this activity • The frequency you calculate _____ • How you calculate _____ • How you analyze _____ (by district, school, grade, by time period) • How you compare _____ (by district, school, grade, by time period) • What have you done with the information gleaned from this activity (specific decisions, evaluation of specific programs, implementation of staff training, etc.)

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Structured Telephone Interview

Section 3 – Discussion Questions – Changes in Financial Behavior and Results

18. Either before or after attending the Financial Management training, did you identify any areas that you would like to work on or improve in your school nutrition program related to financial management? If yes, please elaborate.

19. After attending the Financial Management training, did you engage in any new activities related to financial management at your school nutrition program that you have not mentioned previously? Please elaborate.

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Structured Telephone Interview

Section 3 – Discussion Question – Changes in Financial Behavior and Results (Continued)

20. What challenges or barriers if any, have you encountered when trying to implement new activities related to financial management at your school nutrition program? Please elaborate.

21. As a result of attending the Financial Management training, have you seen any changes in the financial stability of your school nutrition program? Please elaborate.

2-22-18

Structured Telephone Interview Section 4 – Climate for Change					
INTERVIEWER SCRIPT: Please indicate your level of agreement with each of the following statements.					
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
22. My boss is preventing me from doing what was taught in the financial management course.	SA	A	N	D	SD
23. Doing what was taught in the financial management course will make my boss unhappy.	SA	A	N	D	SD
24. My boss does not care if I do what was taught in the financial management course as long as no negative consequences result.	SA	A	N	D	SD
25. My boss encourages me to do what was taught in the financial management course.	SA	A	N	D	SD
26. My boss requires me to do what was taught in the financial management course.	SA	A	N	D	SD

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Structured Telephone Interview					
Section 5— Reward Associated with Change					
INTERVIEWER SCRIPT: Please indicate your level of agreement with each of the following statements.					
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
27. When I implement positive changes in my school nutrition program from things I learned in training activities, I have strong feelings of pride, satisfaction, and achievement.	SA	A	N	D	SD
28. When I implement positive changes in my school nutrition program from things I learned in training activities, I receive praise and recognition from my boss.	SA	A	N	D	SD
29. As a result of implement positive changes in my school nutrition program from things I learned in training activities, I have observed a positive change in the relationship I have with my boss.	SA	A	N	D	SD

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Structured Telephone Interview

Section 6

INTERVIEWER SCRIPT: It has now been about six months since you attended the Financial Management Course for School Nutrition Directors. I would like for you to think about the course and how you have used the information in the course to answer the following questions.

- | | | |
|--|-----|----|
| 30. Did the training course meet your needs?
If no, what do you think should have been included? | Yes | No |
| | | |
| 31. Were you able to apply the knowledge learned in the course? | Yes | No |
| 32. Were the materials distributed pertinent and useful? | Yes | No |
| 33. Did you go back and refer to any of the materials?
If yes, which ones or which topics? | Yes | No |
| | | |
| 34. Were there topics that you would have benefitted from having more time to cover?
If yes, what topics would you have liked to cover more thoroughly? | | |
| | | |
| 35. Are there activities/topics that you would have liked to have had more time to practice?
If yes, what activities? | | |

2-22-18



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