

1. Calculate the Total Meal Equivalents.

Meal Categories	Total Meals/ Sales	Conversion Factor	Meal Equivalents
Student Lunch	700,465	1	
Adult Lunch	12,398	1	
Student Breakfast	356,608	.67	
Snacks	30,873	.33	
Supper	16,987	1	
Nonprogram Food Sales	\$157,255	3.33 + .2350	
Total Meal Equivalents			

2. If a middle school served 568 breakfast one morning, how many meal equivalents were served?

- a. 381
- b. 356
- c. 700
- d. 157

3. If an elementary school served 456 reimbursable snacks for a day in the district's afterschool care program, how many meal equivalents were served?

- a. 102
- b. 325
- c. 169
- d. 150

4. There are three methods for planning budgets. Which of the following are two methods of budgeting?

- a. Incremental and operational
- b. Zero-based and unassigned
- c. Incremental and zero-based
- d. Zero-based and operational

5. The general guidelines suggest that a school district spent no more than _____ of the school nutrition programs’ revenue on food and labor.
- 40 – 45%
 - 60 – 65%
 - 65 – 75%
 - 80 – 85%
6. In this scenario, calculate the following:
- Current total paid daily labor hours.
 - The total meal equivalents.

Employee hours paid daily including manager		
Number of Employees	Number of Daily Hours	Total Numbers of Hours
1	7	
4	6	
3	5	
4	3	
Total Paid Labor Hours Assigned Daily		

Meal Categories	Meal Equivalents
Lunch (student and adults) 435	
Suppers 198	
Breakfast 121	
Snacks 42	
Nonprogram Sales \$180 / \$3.565	
Total Meal Equivalents	

7. Using the calculations from the previous scenario, calculate the Meals Per Labor Hour using the formula
- $$\frac{\text{Number of Meals/Meal Equivalents}}{\text{Number of Paid Productive Labor Hours}}$$
- 17
 - 19
 - 13
 - 18

8. If the manager in the previous scenario desired 17 Meal Per Labor Hour, which of the following would need to happen?
- Re-evaluate the menu and labor to possibly decrease participation.
 - Re-evaluate the labor to possibly increase the number of hours worked daily.
 - Re-evaluate the menu to possibly decrease participation.
 - Re-evaluate the labor to possibly decrease the number of hours worked daily.

9.

Month	End of the Month Inventory Value
January	\$ 8,496
February	\$ 7,144
March	\$ 9,297

What is the beginning inventory for the month of March?

- \$9,297
 - \$8,496
 - \$7,144
 - There is not enough information.
10. A director is working on an annual review of school nutrition program. The district has incurred a loss for the year. Based on information below, determine the amount of the loss and how much of a loss per meal equivalent.
The meal equivalents for the year were 980,113.

	Total	Per Meal Equivalent
Revenue	\$ 2,690,244	
Expenditure	3,198,292	
Net Gain/Loss		