



Providing a Free Breakfast to All Public School Students Would Be Costly for Most School Districts

at a glance

Most public schools make breakfast available to students, but on average only 21% of students participate. Establishing a free breakfast program serving all students could increase participation but would be costly to implement. The cost of implementing a free breakfast program would exceed breakfast revenues for most district school food service programs. We estimate that the revenue shortfalls of these districts would total \$33 million to \$69 million for the 2010-11 school year. However, such a program could be implemented within projected revenues in many districts' high poverty schools in which 80% or more of students are eligible for free or reduced price meals. Available federal reimbursements, commodities, and state general revenue for these schools would meet or exceed the costs of providing breakfast meals.

Scope

As directed by the Legislature, OPPAGA reviewed Florida's school nutrition programs.¹ This report assesses the feasibility of implementing a free breakfast program in all Florida public schools and addresses four questions.

- To what extent is breakfast available in Florida public schools?

- What revenues are available to fund school breakfast programs in Florida?
- What costs are incurred to produce school breakfast meals?
- What is the estimated cost to implement a free breakfast program for all students?

Separate OPPAGA reports assess the state-level organizational placement of school district school nutrition programs, evaluate the self-sufficiency of school district nutrition programs, and identify best practices for the efficient and effective operation of school district food service programs.

Background

As part of school nutrition programs, Congress authorizes states to use federal funds to provide breakfast to students. Several studies have linked nutritious breakfast to improved dietary status and academic performance. The School Breakfast Program provides funding to enable school districts to make breakfast available in all schools where it is needed to provide adequate nutrition for children in attendance.

However, national participation in the School Breakfast Program by children from low-income households is lower than these students' participation in the National School Lunch Program. The U.S. Department of Agriculture (USDA) attributes this to several factors, including a perceived stigma that associates school breakfast

¹ Chapter [2008-190](#), *Laws of Florida*.

participation with poverty. One approach to increasing participation in the School Breakfast Program is to offer free breakfast to all students, regardless of their household’s ability to pay for the meal.

Proponents for offering free breakfast programs (typically called universal-free breakfast) assert that it would result in more children consuming a nutritious breakfast and beginning the school day ready to learn. Proponents contend that offering breakfast to all students would eliminate the program’s stigma and therefore would increase students’ breakfast participation rates. Proponents also assert that the costs of implementing universal-free breakfast could be covered by the additional federal funding school districts would receive through increased participation by students eligible for free and reduced meals.^{2,3}

However, some recent studies have questioned the value and financial feasibility of implementing universal-free breakfast programs. In 2004, the USDA Food and Nutrition Service reported that the availability of universal-free breakfast significantly increased school breakfast participation but had little impact on other outcomes including academic achievement test scores, attendance, tardiness, health, and discipline. The USDA study also reported that although participating students were more likely to consume a nutritional breakfast there was almost no difference in their average food and nutrient intake over the course of the day.⁴ In addition, an analysis conducted by the Florida Department of Education in May 2008 indicated that Florida school districts may not have sufficient revenue to

offset the cost of providing a statewide universal-free breakfast program.⁵

School breakfast programs operate under guidelines established by the USDA Food and Nutrition Service. The Florida Department of Education enters into an agreement with the USDA to oversee the program within the state and is responsible for providing technical assistance to school districts, monitoring school district performance, and establishing fiscal recordkeeping systems. The state’s 67 school boards are responsible for local program administration. Within state and federal regulations, school districts select menus, prepare meals, set prices, collect revenue, and manage program budgets.

To assess the feasibility of implementing a universal-free breakfast program in Florida, we reviewed federal and state requirements, and analyzed the Florida Education Estimating Conference forecast and school district food service financial data. We also reviewed national studies on breakfast participation, interviewed Auditor General and state agency staff, and collected and analyzed program information from the 67 school districts. For a more detailed description of the methodology used to make these projections, see Appendices A and B.

Questions and Answers —

To what extent is breakfast available in Florida public schools?

Breakfast is currently available to students at most (96.3%, or 2,903 of 3,016) public schools in Florida.⁶ While state law for 2006-07 required that only

² *Prepare 2008: Public Policy Strategies for Economic Justice*, Florida Impact, 2008.

³ According to federal guidelines, when the federal subsidy for serving lunches and/or breakfasts at no charge to all participating students is insufficient to cover program costs, the school district must pay the difference from non-federal sources.

⁴ Bernstein L.S., J.E. McLaughlin, M.K. Crepinsek, L.M. Daft., *Evaluation of the School Breakfast Program Pilot Project: Final Report*, Nutrition Assistance Program Report Series, No. CN-04-SBP, Project Officer: Anita Singh. U.S. Department of Agriculture, Food and Nutrition Service, Office of Analysis, Nutrition, and Evaluation, Alexandria, VA: 2004.

⁵ The Department of Education’s May 2, 2008, bill analysis for House Bill 623, reported \$126.1 million total breakfast revenue and \$164 million school district cost for breakfast meals (i.e., a \$37.9 million difference) in 2006-07.

⁶ These figures exclude adult and vocational/technical centers, alternative school residential centers, charter schools that operate their own food service programs, Department of Juvenile Justice non-residential and residential programs, home bound programs, hospital programs, jails, preschool programs, special needs schools, university lab schools, and virtual schools. Financial data was not available for these types of school sites and it is likely that not all public education sites that serve K-12 students would be included as part of a mandated school breakfast program.

elementary schools offer breakfast, most middle and high schools also provided breakfast to their students.⁷ However, on average only about 21% of students participate in these breakfast programs each day.

Most public schools make breakfast available to students. In 1989, the Florida Legislature mandated that school districts implement school breakfast programs in all elementary schools in which students are eligible for free and reduced price lunch meals.⁸ As shown in Exhibit 1, most (96.3%) of the 3,016 public schools we examined offered breakfast during the 2006-07 school year. This included all elementary schools, over 89% of middle and high schools, and 98.5% of combination schools.

**Exhibit 1
Most Public Schools Provided Breakfast in the 2006-07 School Year**

School Level	Serve Breakfast	Total Schools	Percentage
Elementary	1,758	1,758	100.0%
Middle	481	538	89.4%
High	467	520	89.8%
Combination ¹	197	200	98.5%
Total	2,903	3,016	96.3%

¹ Combination schools' grade configurations deviate from the traditional grades served, such as by serving all grades kindergarten through 12th grade. The three combination schools without breakfast programs serve middle and high school students.
Source: Department of Education master school identification file of active schools, food service site listing report, and OPPAGA analysis.

Nearly two-thirds of school districts (43 of 67) made breakfast programs available in all their elementary, middle, and high schools during the 2006-07 school year. However, as shown in Exhibit 2, about one-third (24) of school districts did not operate breakfast programs in one or more of their middle and/or high schools during the 2006-07 school year. In total, breakfast was not offered in 113 schools. The 2008 Legislature amended the *Florida Statutes* to require that all

middle and high schools provide breakfast beginning with the 2010-11 school year.⁹

**Exhibit 2
In 2006-07, 24 School Districts Did Not Offer Breakfast in at Least One Secondary School**

School District(s)	Number of Schools in Each District Not Offering Breakfast in 2006-07
Lee	23
Orange	20
Escambia, Pinellas	10
Palm Beach, Polk	9
Duval	6
Brevard, Wakulla	3
Broward, Gulf, Marion, Santa Rosa, Sumter	2
Citrus, Hernando, Highlands, Lafayette, Levy, Martin, Okaloosa, Pasco, Seminole, Walton	1

Source: Department of Education master school identification file of active schools, food service site listing report, and OPPAGA analysis.

Breakfast participation is generally low but varies by school district and students' economic status. Overall, the estimated daily average student participation in school district breakfast programs is low. About one-fifth (21%) of students, on average, participated in their school district's breakfast programs in 2006-07.¹⁰ Student participation varied by school district ranging from a low of 8% in St. Johns to a high of 52% in Jefferson.

Student participation in breakfast programs also varied depending on the students' economic status. As shown in Exhibit 3, during the 2006-07 school year, the highest average daily participation rate (37%) was among students who received free breakfast meals. Participation rates for these students ranged from a low of 25% in Bradford to 72% in Seminole. Students who received reduced price breakfasts had the next highest average daily participation rate (24%), which ranged from 7% in Gulf to 54% in Jefferson. Those students who paid the full student breakfast price had the lowest

⁷ Chapter 2008-190, *Laws of Florida*, requires that by the beginning of the 2010-11 school year, the school breakfast programs shall make breakfast meals available to all student in each elementary, middle, and high school.

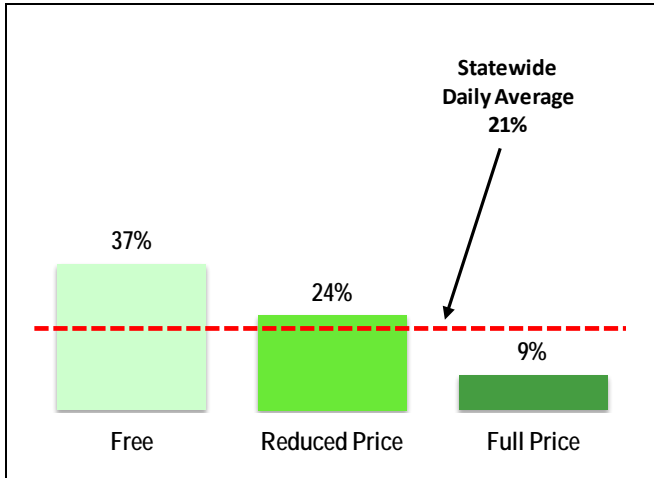
⁸ Section 1, Ch. 89-221, *Laws of Florida*, currently in s. 1006.06(5)(a), *F.S.*

⁹ Chapter 2008-190, *Laws of Florida*.

¹⁰ Breakfast participation refers to students being served a meal that qualifies for federal reimbursement. Students may also purchase a la carte food items provided by the school district breakfast program, but these food purchases do not count towards this breakfast participation rate.

average daily participation rate at 9%, ranging from 1% in Gulf to 32% in Jefferson.

**Exhibit 3
Average Daily Student Participation in School District Breakfast Programs Varied in 2006-07**



Source: Department of Education food service site listing report, earnings report data, and OPPAGA analysis.

Research indicates that student participation in school breakfast programs can be influenced by many factors including the extent to which families provide breakfast in the home, the extent to which schools make breakfast accessible to students before or during class, the quality and attractiveness of the breakfast being served, and whether the school provides breakfast free of charge to all students.¹¹

What revenues are available to fund school breakfast programs in Florida?

Florida school districts received \$142 million in revenues to support breakfast programs in the 2006-07 school year. There are four major sources of

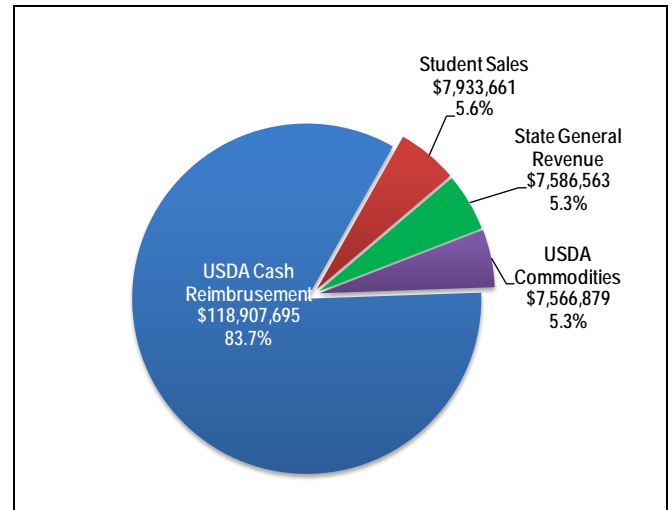
¹¹ Some school districts such as Hillsborough have implemented universal-free breakfast programs. Most other school districts have implemented federal programs at select school sites (934) that are in effect very similar to universal-free breakfast programs. That is, in an effort to reduce paperwork and other administrative burdens at the local level, Congress incorporated into section 11(a)(1) of the Richard B. Russell National School Lunch Act (42 USC 1759a) three alternative provisions to the traditional requirements for annual determinations of eligibility for free and reduced price school meals and daily meal counts by type. These alternatives are commonly referred to as Provision 1, Provision 2, and Provision 3. Provisions 2 and 3 require that the school serve meals to participating children at no charge.

revenue associated with the school breakfast program:

- federal cash reimbursements for qualified breakfast meals served to students;
- fees paid by students;
- state general revenue appropriated to supplement the school breakfast program; and
- federal commodities (donated food) used to produce breakfast meals.¹²

As shown in Exhibit 4, federal per-meal reimbursements and commodities accounted for the vast majority (89%, \$126.5 million) of breakfast program revenues. Student sales and state general revenue each contributed about 5% of the total resources.

**Exhibit 4
In 2006-07, Federal Reimbursements and Commodities Accounted for Most (89%) School Breakfast Program Revenues**



Source: Department of Education school district annual financial report data, school district survey responses, and OPPAGA analysis.

¹² The USDA does not provide commodity assistance for school breakfast programs. The only USDA commodities that schools receive are pursuant to the National School Lunch Program. However, schools often use some of the commodity foods from their lunch program allocation to produce breakfast meals. Schools do not receive any additional commodities to replace or pay back the commodities used for breakfast meals.

Federal cash reimbursement is the primary School Breakfast Program revenue source. Federal cash reimbursements accounted for 83.7% (\$118.9 million of \$142 million) of the breakfast revenue associated with student meals served in 2006-07. Federal cash reimbursement is an entitlement, per-meal cash payment to the school district. The amount of this reimbursement is based on the economic status of the students being served. As shown in Exhibit 5, during the 2006-07 school year, federal cash reimbursements ranged from \$1.56 per breakfast served to students eligible for free meals in ‘severe need schools’ to \$0.24 per breakfast for students who are not eligible for free or reduced price meals and pay the full student breakfast price.¹³

**Exhibit 5
Federal Cash Breakfast Reimbursement Rates Depend on Student Meal Price Classification and Whether a School Is Classified as Severe Need**

Student Meal Price Classification	Standard Per-Meal Reimbursement Rate	Severe Need School Per-Meal Reimbursement Rate
Free	\$1.31	\$1.56
Reduced Price	1.01	1.26
Full Price	0.24	0.24

Source: Federal Register / Vol. 71, No. 132 / Tuesday, July 11, 2006 / Notices for the 2006-07 school year.

The federal government bases reimbursement rates on two criteria: student eligibility for free and reduced rate meals, and whether schools have a high proportion of eligible students (severe need). To be eligible for free breakfast meals, students must be from families whose annual earnings are at or below 130% of the poverty level. Students become eligible for reduced price meals, if their family income is between 130% and 185% of the poverty level; these students pay no more than \$0.30 for breakfast. Children from families with incomes above 185% of the poverty level must pay the full student meal price set by their school district.

The federal government provides higher breakfast subsidies to schools where at least 40% of the lunches served to students were at free or reduced prices. It classifies these schools as “severe need” and during the 2006-07 school year provided an additional \$0.25 over the standard federal per-meal reimbursement rate for every free or reduced price breakfast served.¹⁴ These schools receive no additional subsidies for students who pay full prices for breakfast.

Sales revenues, state funds, and federal commodities each provide about 5% of School Breakfast Program revenue. School districts received \$23 million from sales revenues, state general revenue, and commodities to support their breakfast programs in 2006-07. Each of these sources accounted for less than 6% of total food service program revenues.

Student payments for breakfast meals totaled \$7.9 million in 2006-07, or 5.6% of total funding. School districts that charge for meals typically charged students eligible for reduced price meals \$0.30 for breakfast, the maximum amount allowed by the federal government. Elementary school students who did not qualify for low-income status paid an average of \$0.89 for breakfast, ranging from \$0.50 in three school districts (Citrus, Flagler, and Okaloosa) to \$1.50 in Monroe. Prices charged in middle and high schools were slightly higher, averaging about \$0.96, and ranging from \$0.50 in Flagler to \$1.50 in three school districts (Gilchrist, Levy, and Monroe).

State general revenue appropriations for the school breakfast program were \$7.6 million in 2006-07, or 5.3% of total funding. The Department of Education allocated these funds based on each school district’s proportional share of the statewide number of free and reduced price breakfast meals served in elementary schools. Department allocations to school districts ranged from \$2,992 for Lafayette to \$1,150,490 for Miami-Dade. On a per-meal basis, the allocation ranged

¹³ School breakfast reimbursement rates are adjusted annually by law to reflect the programs’ operating expenses as indicated by the change in the Food Away From Home series of the Consumer Price Index for all Urban Consumers, published by the Bureau of Labor Statistics of the U.S. Department of Labor.

¹⁴ Title 7, Section 220.9(d), *Code of Federal Regulations* (1-1-06 Edition) establishes two criteria for determining severe need status. First, the school is participating in or desiring to initiate a breakfast program; and at least 40% of the lunches served to students at the school in the second preceding school year must have been served free or at a reduced price.

from \$0.05 per breakfast served in two school districts (Flagler and Nassau) to \$0.17 in Glades.

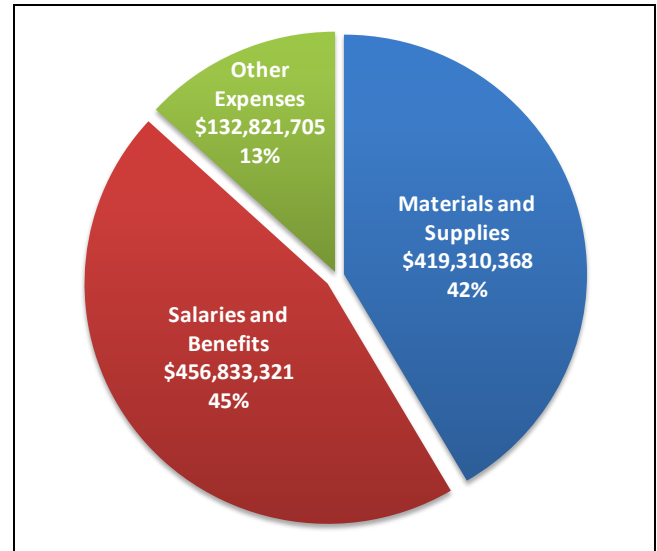
Federal commodities used for breakfast meals were an estimated \$7.6 million in 2006-07, or 5.3% of total funding. In that year, school districts received a total of \$45 million in commodities for their lunch programs. Because school districts do not separately report the value of lunch program commodities used to produce breakfast meals, we estimated this value based on a meal equivalent model used to distribute food service program costs by meal type.¹⁵ On a per-meal basis, we estimated that the value of lunch commodities used for breakfast ranged from \$0.02 per breakfast served in Suwannee to \$0.16 in Glades.

What costs are incurred to produce school breakfast meals?

School districts incurred \$1 billion in food service related expenses in Fiscal Year 2006-07. While school districts do not separately report costs for their breakfast programs, we estimate that they spent \$145 million to \$164 million to provide breakfast meals in Fiscal Year 2006-07. In addition, we identified several issues that limit the usefulness of Department of Education data in estimating costs by meal type (including breakfast, lunch, and snacks.)

Labor and food costs account for the majority of food service program expenses. As shown in Exhibit 6, salaries and benefits accounted for the largest percentage (45%) of food service program costs school districts reported in Fiscal Year 2006-07. Materials and supplies (including food) were a slightly lower component, accounting for 42% of costs. All other costs, including contract services, energy services, indirect charges by school districts, and capital outlay represented 13% of reported costs.

Exhibit 6
In Fiscal Year 2006-07, Salaries and Benefits and Materials and Supplies Accounted for Most Food Service Program Expenses



Source: Department of Education annual financial report data and OPPAGA analysis.

Estimated breakfast program costs vary from \$145 million to \$164 million depending on the meal equivalent weights used. The financial accounting systems school districts use to track food service program expenditures are not designed to track expenses by meal type (i.e., breakfast, lunch, and snacks). While the expenses school districts incur to produce breakfast cannot be precisely determined, OPPAGA estimated these costs based on meal estimates developed by the National Food Service Management Institute, which reported that school districts can generally produce each breakfast for about two-thirds of the cost it incurs to produce each lunch.¹⁶ Applying this ratio results in an overall estimated statewide breakfast cost of \$164 million in 2006-07, or an average cost of \$1.68 per breakfast.

¹⁵ To assist food service managers evaluate their effectiveness, the National Food Service Management Institute established meal equivalent weights in order to convert total food service program expenditures into per-meal costs by meal type (i.e., breakfast, lunch, and snacks).

¹⁶ The Department of Education uses similar estimates to distribute total meal costs to breakfast, lunch, and snacks. This methodology for estimating meal costs by meal type provides a means for comparing costs among the school districts using a consistent methodology. However, individual district meal costs may vary from this estimate depending on factors such as differences in program operation and menus served. Varying assumptions relating to meal equivalents produce varying cost allocations among meal types.

Responses to our survey of school districts indicated that the meal estimates developed by the National Food Service Management Institute may not be appropriate for some school districts. About one-half of the school districts (31, or 46%) estimated that they produced breakfasts at a lower cost than the institute's estimates would suggest; some school districts reported that their breakfast costs were as low as one-third of the cost of a lunch. By applying the meal estimates reported by these school districts, we estimated statewide breakfast cost would be \$145 million, or an average cost of \$1.49 per breakfast. See Appendix A for more information.

Several issues exist with data and worksheets used by the Department of Education to compute school district per-meal cost. Successful financial management of a school district food service program requires careful review and analysis of accurate and reliable financial data.¹⁷ School districts need this information to gauge the efficiency of their school food service programs and to ensure that program revenues cover costs. For instance, district administrators can benchmark food service program efficiency by tracking per-meal costs over time or by comparing their per-meal costs to those of similar school districts. Districts also need per-meal cost information to establish breakfast, lunch, and snack prices that ensure their food service programs are self-supporting.¹⁸

The Florida Department of Education developed worksheets for school districts to distribute program expenses necessary to compute per-meal costs. However, our review of these worksheets identified four issues that may impact data reliability. These issues required us to adjust the department's data to conduct our analysis of meal costs. The issues are described below.

- To adjust for fluctuations in capital outlay expenditures from year to year, the department developed a worksheet to determine the five-

year average capital outlay cost. However, for 43 school districts, the cost reported on the worksheet was not consistent with the data included in the districts' annual financial reports. In some cases the differences were substantial (e.g., a 348% overstatement for one school district), and either over or understated student meal costs. The department has since automated this worksheet and therefore should have reliable five-year average capital outlay figures beginning with the 2007-08 school year.

- As a means to exclude non-program expenditures such as catering from total program expenditures in the per-meal cost calculation, the department developed a revenue ratio worksheet that estimates the proportion of these non-program revenues to total revenues. However, several (14) school districts included non-program expenditures such as catering expenses in their program expenditures thereby overstating their student meal costs.
- The revenue ratio worksheet also coded adult breakfast and lunch payments as a program revenue but did not consistently include the number of such meals served in the per-meal cost calculation, which overstated student meal costs.
- Many (29) school districts reported that their annual financial report data did not allocate any costs for general administration such as personnel, recruiting, accounting, and computer processing to their food services programs. To help identify these costs, the department developed a separate worksheet for school districts to complete. However, we found an error in the worksheet design (which affects only two school districts that received cash in lieu of commodities) and several inconsistencies in the indirect cost calculations. For example, the worksheet instructs school districts to subtract cash received in lieu of commodities, resulting in the understatement of indirect costs.¹⁹

¹⁷ *NFSMI Financial Management Information System*, National Food Service Management Institute, NFSMI R-86-05, 2005.

¹⁸ Federal regulations mandate that the price for an adult meal must cover the full cost of the meal. The school district must ensure, to the extent practicable, that federal reimbursements, students' payments, and other non-designated nonprofit food service revenues do not subsidize program meals served to non-program adults.

¹⁹ Title 34 Section 76.560 through 76.563, *Code of Federal Regulations*, provides that each state educational agency, on the basis of a plan approved by the U.S. Department of Education Secretary, shall approve an indirect cost rate for each school district that requests it to do so. However, there is no requirement to charge indirect costs to the food service program.

To address these issues, we developed spreadsheets, similar to the department’s worksheets and populated them with the department’s annual financial report data to derive our meal cost estimates.²⁰ Although our per-meal cost by school district only varied a few cents compared to the department’s calculations, this difference can be significant over the hundreds of thousands of meals that a school district may serve each year. To adequately compute school district student meal costs and to provide reasonably accurate school district meal cost comparisons, the Department of Education should take steps to improve data quality by automating school district food service per-meal cost calculations to ensure that reports that use this data are more reliable.

What is the estimated cost to implement a free breakfast program for all students?

School districts could incur \$33 million to \$69 million in additional costs to establish a universal-free breakfast program for the 2010-11 school year. Relatively few school districts could do so within their existing resources, although it may be financially feasible for many school districts to offer free breakfasts to all students in their high poverty schools.

Most school districts could not implement free breakfast programs for all students within their existing breakfast resources. Statewide, the projected cost of implementing universal-free breakfast for the 2010-11 school year would exceed projected revenues by \$33 million to \$69 million (see Exhibit 7). We estimate that only 10 of the 67 school districts could be able to do so within projected breakfast resources (see highlighted school districts). Thus, although current Florida law encourages school boards to provide free school breakfast meals to all of their

students, few school districts will be financially able to do so in the near future.

In making these projections, we used 2006-07 base year costs and revenues, applied two sets of meal estimates to project breakfast program costs.²¹ We also made adjustments for projected student membership, participation rates, federal cash reimbursements, commodity values, state revenues, and food and labor costs. It is important to note that these projections may understate projected costs for many school districts that do not report their full cost of producing meals.²² For a more detailed description of the methodology used to make these projections, refer to Appendix B.

As mentioned previously, the expenses school districts incur to produce breakfast cannot be precisely determined. Exhibit 7 estimates the per-school-district cost of establishing a free breakfast program at all schools using two calculations for each school district: the first based on meal cost estimates reported by the school district, and the second based on meal cost estimates developed by the National Food Service Management Institute. None of the school districts would be able to cover the costs of universal-free breakfast when national meal cost estimates are used.

Free breakfast programs for all students in high poverty schools may be feasible to implement in many school districts. While it does not appear to be financially viable to establish a statewide free breakfast program for all students, it may be feasible to do so in high poverty schools in many school districts. As shown in Exhibit 8, projected revenues for 26 school districts could be sufficient to support universal-free breakfast programs in all high poverty schools in which more than 80% of students are eligible for free and reduced price meals. Furthermore, many of the remaining school districts could implement such programs with relatively low additional funding; for example, nine districts would require less than \$10,000 to fund the programs in high poverty schools. This would occur because the higher federal reimbursement rates for serving these

²⁰ The Department of Education collects pre-audited financial data from school districts in a standardized format annually. OPPAGA used this annual financial report data for its revenue and expense analysis as it was the only readily available food service program financial data for all school districts. It is important to note that the Department of Education does not collect this same annual financial report data from university lab school and charter schools. Therefore, these types of public schools were excluded from OPPAGA’s analysis.

²¹ These estimates are based on meal equivalents reported by the school districts to OPPAGA or the national guidelines established by the National Food Service Management Institute. This allows converting total program expenditures into per meal costs by meal type.

²² *School District Food Service Programs Generally Are Not Financially Self-Sufficient*, OPPAGA Report No. 09-04, January 2009.

students and other government subsidies would be close to sufficient to cover the cost of providing breakfast for all students in these schools.

However, this outcome depends on the methodology used to estimate breakfast costs. Exhibit 8 estimates the per school district cost of establishing a free breakfast program for all students in high poverty schools using meal cost estimates reported by each school district and

using meal cost estimates developed by the National Food Service Management Institute. If the national meal cost estimates are used to approximate breakfast program costs, the number of school districts that would be financially able to implement free breakfast in all high poverty schools drops to nine (see school districts highlighted in light green).

Exhibit 7

For Most School Districts, the Estimated Cost of Implementing Universal-Free Breakfast for the 2010-11 School Year Would Exceed Estimated Breakfast Revenues, Based on District and National Meal Estimates

School District	Estimated Revenues Minus Costs		School District	Estimated Revenues Minus Costs		
	District Meal Estimates	National Meal Estimates		District Meal Estimates		National Meal Estimates
				Potentially Cost Feasible	Not Cost Feasible	
Palm Beach	\$-3,968,231	\$-3,968,231	Suwannee		-202,031	-202,031
Seminole	-3,857,111	-3,857,111	Wakulla		-181,431	-181,431
Broward	-2,397,278	-6,983,919	Holmes		-130,683	-130,683
Brevard	-1,942,696	-1,942,696	Hardee		-115,398	-115,398
Lee	-1,546,374	-1,546,374	Okeechobee		-112,712	-140,826
Clay	-1,335,252	-1,337,394	Calhoun		-108,670	-108,670
Hillsborough	-1,277,338	-5,394,762	Hendry		-107,039	-107,039
Polk	-1,129,433	-1,129,433	De Soto		-101,268	-98,273
Duval	-1,119,463	-3,272,478	Bradford		-92,163	-91,422
Osceola	-1,097,977	-1,097,977	Gulf		-82,355	-82,355
St. Johns	-1,062,969	-1,062,969	Madison		-70,962	-66,788
Manatee	-1,004,567	-978,873	Dixie		-68,631	-64,752
Marion	-785,419	-785,419	Washington		-61,221	-155,093
Pinellas	-775,993	-3,053,639	Taylor		-59,371	-128,658
Okaloosa	-731,370	-731,370	Union		-56,372	-55,465
Pasco	-718,953	-2,209,021	Lafayette		-50,616	-49,843
Monroe	-671,860	-671,860	Levy		-49,745	-199,329
Flagler	-572,025	-919,635	Glades		-40,523	-40,523
Alachua	-550,052	-550,052	Gilchrist		-38,696	-105,912
Citrus	-547,316	-547,316	Hernando		-34,397	-665,426
Charlotte	-450,123	-450,123	Jefferson		-32,555	-32,555
Martin	-438,244	-792,437	Liberty		-29,227	-62,244
Indian River	-380,150	-792,368	Highlands		-9,522	-345,968
Leon	-343,162	-943,434	Jackson	\$ 19,845		-149,058
Walton	-325,848	-325,848	Franklin	39,871		-37,678
Bay	-316,642	-900,701	Hamilton	69,335		-38,062
Nassau	-311,792	-374,866	Sumter	172,687		-249,771
St. Lucie	-267,940	-1,179,691	Escambia	232,583		-839,718
Gadsden	-261,895	-261,895	Sarasota	375,138		-1,141,995
Santa Rosa	-253,800	-812,810	Collier	579,405		-1,235,724
Baker	-243,203	-240,713	Volusia	860,240		-1,620,446
Lake	-241,309	-1,047,328	Orange	2,689,012		-5,499,382
Putnam	-236,729	-236,729	Miami-Dade	3,347,466		-4,761,826
Columbia	-216,884	-216,884	Total	\$8,385,582	\$-33,214,986	\$-69,420,699

Source: OPPAGA analysis.

Exhibit 8
For Many School Districts, Estimated Breakfast Revenues
Might Be Sufficient to Cover the Cost of Implementing
Universal-Free Breakfast in High Poverty Schools in 2010-11

School District ¹	Estimated Revenue Minus Costs			
	School District Meal Cost Estimates		National Meal Cost Estimates	
	Potentially Cost Feasible	Not Cost Feasible	Potentially Cost Feasible	Not Cost Feasible
Alachua		\$-13,284		\$-13,284
Bradford		-1,015		-1,004
Columbia		-887		-887
Gadsden		-154,380		-154,380
Hardee		-24,134		-24,134
Hendry		-11,296		-11,296
Holmes		-14,858		-14,858
Jefferson		-14,973		-14,973
Lee		-22,726		-22,726
Liberty		-128		-1,024
Madison		-34,597		-31,976
Manatee		-689	\$ 2,342	
Marion		-3,980		-3,980
Osceola		-9,573		-9,573
Putnam		-18,782		-18,782
Seminole		-24,196		-24,196
St. Johns		-6,360		-6,360
Taylor		-2,826		-13,246
Walton		-326		-326
Bay	\$ 16,456			-20,048
Broward	193,264			-65,797
Collier	303,824			-21,378
Duval	229,640			-32,515
Escambia	195,749			-74,737
Franklin	22,307			-8,503
Hillsborough	724,243			-44,443
Indian River	3,758			-22,199
Leon	86,524			-1,334
Levy	771			-5,919
Martin	7,435			-8,041
Orange	1,346,812			-510,135
Pasco	39,466			-17,027
Pinellas	41,070			-38,848
Sarasota	45,248			-436
St. Lucie	12,372			-8,788
Sumter	5,086			-432
Volusia	149,057			-3,463
Brevard	14,768		14,768	
Highlands	1,862		1,239	
Jackson	1,158		71	
Lake	1,490		170	
Miami-Dade	3,284,664		4,771	
Palm Beach	63,865		63,865	
Polk	1,026		1,026	
Santa Rosa	979		273	
Total	\$6,792,894	-\$359,010	\$88,525	-\$1,251,048

¹ Includes only school districts with at least one school that has 80% or more students eligible for free or reduced price meals.
 Source: OPPAGA analysis.

Conclusions and Recommendations

In 2006-07, breakfast was made available to students at most (96.3%, or 2,903 of 3,016) public schools in Florida. However, on average only about 21% of students participated in these breakfast programs each day. Establishing a free breakfast program for all students could increase participation, but would be costly to implement. We estimate that implementing a statewide free breakfast program would increase district school food service program costs by an estimated \$33 million to \$69 million for the 2010-11 school year. However, such a program could be implemented within projected revenues in many districts' high poverty schools in which 80% or more of students are eligible for free or reduced price meals.²³ Available federal reimbursements and commodities for these schools would meet or exceed the costs of providing breakfast meals. Additional districts could likely implement such programs with relatively limited funding.

Our analysis also identified issues with food service program financial data and worksheets used by the Department of Education to compute school district per-meal costs. To address these issues, we recommend that the department take steps to improve data quality by automating school district food service per-meal cost calculations to ensure that reports that use this data are more reliable.

²³ The USDA does not provide commodity assistance for school breakfast programs. The only USDA commodities that schools receive are pursuant to the National School Lunch Program. However, schools often use some of the commodity foods from their lunch program allocation to produce breakfast meals.

Agency Response

In accordance with the provisions of s. 11.51(5), *Florida Statutes*, a draft of our report was submitted to the Department of Education to review and respond. We met with department officials to discuss report findings, and the department chose not to submit a formal, written response.

Appendix A

Breakfast Costs and Revenues for 2006-07

As shown in Table A-1, 18 of the state's 67 school districts would have earned sufficient government revenues, on average, to cover the average cost of producing a reimbursable breakfast meal in 2006-07 (see highlighted school districts). To simulate what would have happened if universal-free breakfast had been implemented during the 2006-07 school year at existing participation levels these figures do not include revenues received from students. The cost estimates in the table are based on meal cost estimates as reported by the school districts. The estimates may understate costs because many school districts do not report the full cost of producing meals.

Even without adjusting for increased costs, changes in participation, and other factors, breakfast revenues would have been sufficient to cover breakfast meal costs for only 18 of the state's 67 school districts in 2006-07 (the most recent year in which complete data was available during our fieldwork). If the meal cost estimates from the National Food Service Management Institute's guidelines are used to approximate breakfast program costs, none of the school districts would have sufficient government revenues to cover these costs in 2006-07.²⁴

²⁴ The Department of Education's May 2, 2008, bill analysis for House Bill 623, reported \$126.1 million total breakfast revenue and \$164 million school district cost for breakfast meals (i.e., a \$37.9 million difference) in 2006-07. In comparison, OPPAGA's estimates for the same period are \$134 million total breakfast revenue and \$164 million school district cost for breakfast meals (i.e., a \$30 million difference). The primary difference is the estimated value of commodities used for breakfast meal production; neither the department's nor OPPAGA's estimate includes revenues received from students.

Table A-1
About One-Quarter of School Districts' Government Revenues Were Sufficient to Cover Breakfast Meal Costs in 2006-07

School District	Average Government Revenue Per Breakfast	Average Cost Per Breakfast	Average Net Revenue Per Breakfast ¹	School District	Average Government Revenue Per Breakfast	Average Cost Per Breakfast	Average Net Revenue Per Breakfast ¹
Monroe	\$1.39	\$2.71	-\$1.32	Putnam	1.51	1.72	-0.21
Baker	1.39	2.16	-0.77	Manatee	1.39	1.60	-0.21
Flagler	1.08	1.75	-0.67	Marion	1.40	1.60	-0.20
Seminole	1.32	1.98	-0.66	Okeechobee	1.40	1.57	-0.17
Calhoun	1.38	1.99	-0.61	Gilchrist	1.39	1.51	-0.12
Gadsden	1.57	2.13	-0.56	Alachua	1.57	1.68	-0.11
Walton	1.41	1.96	-0.55	Palm Beach	1.57	1.67	-0.10
Holmes	1.32	1.86	-0.54	Washington	1.44	1.52	-0.08
Clay	1.14	1.67	-0.53	Hillsborough	1.15	1.23	-0.08
Citrus	1.32	1.81	-0.49	Santa Rosa	1.08	1.14	-0.06
Wakulla	1.25	1.70	-0.45	Highlands	1.24	1.28	-0.04
Suwannee	1.43	1.86	-0.43	Martin	1.38	1.41	-0.04
Dixie	1.52	1.92	-0.40	Polk	1.58	1.61	-0.04
Lafayette	1.59	1.99	-0.39	Broward	1.30	1.31	-0.02
Gulf	1.75	2.14	-0.39	Duval	1.29	1.31	-0.01
Hardee	1.48	1.86	-0.38	Jackson	1.29	1.26	0.02
Glades	1.61	1.98	-0.37	Pasco	1.35	1.32	0.03
Union	1.37	1.74	-0.37	Levy	1.54	1.50	0.04
St. Johns	1.30	1.65	-0.35	Bay	1.43	1.38	0.04
Brevard	1.11	1.45	-0.34	St. Lucie	1.41	1.36	0.05
Bradford	1.49	1.83	-0.34	Leon	1.41	1.33	0.08
Charlotte	1.37	1.70	-0.33	Lake	1.40	1.26	0.13
Nassau	1.18	1.49	-0.31	Hernando	1.36	1.23	0.13
Jefferson	1.51	1.82	-0.31	Pinellas	1.47	1.31	0.16
Okaloosa	1.20	1.50	-0.30	Miami-Dade	1.48	1.30	0.19
Lee	1.37	1.65	-0.28	Volusia	1.15	0.91	0.24
Liberty	1.37	1.64	-0.27	Escambia	1.56	1.29	0.26
Madison	1.70	1.94	-0.25	Sumter	1.33	0.95	0.38
Osceola	1.42	1.66	-0.24	Collier	1.31	0.92	0.39
Hendry	1.50	1.75	-0.24	Franklin	1.53	1.06	0.47
Columbia	1.52	1.74	-0.23	Orange	1.50	1.03	0.47
DeSoto	1.59	1.81	-0.22	Sarasota	1.36	0.86	0.51
Taylor	1.61	1.83	-0.22	Hamilton	1.58	1.01	0.58
Indian River	1.39	1.60	-0.21	Statewide Average	\$1.36	\$1.49	-\$0.12

¹In some cases, columns may not add due to rounding.

Source: Department of Education annual financial report data, school district survey responses, and OPPAGA analysis.

Appendix B

Methodology Used to Estimate Universal-Free Breakfast Costs and Revenues

To estimate the cost feasibility of implementing a universal-free breakfast program in the 2010-11 school year, OPPAGA made several assumptions, calculations, and data adjustments. These steps were necessary to project student enrollment, participation rates, federal cash reimbursements, commodity values, state revenues, and food and labor costs.²⁵ While most officials agreed that adjustments needed to be made, there was not always uniform agreement as to the size of the adjustments. Due to the lack of empirical data, we based some adjustments on anecdotal data. Future school enrollments may deviate from estimates, many factors may influence actual participation, and changes in economic conditions will affect student reimbursement rates. Our estimates were based primarily on the economic conditions and participation rates that were reported in the 2006-07 school year, and we believe these assumptions provide a likely set of conditions about future circumstances. Because these events have not taken place, these future circumstances may change and forecasted results may vary.

Student enrollment determines the potential demand for breakfast meals. We used the Florida Education Estimating Conference's December 2008 estimates of student enrollment to estimate school enrollment in the 2010-11 school year. Statewide student enrollment is expected to decline 2% between the 2006-07 and 2010-11 school years. During this period, student enrollment is expected to decline in 42 (63%) school districts and increase in 22 (33%) school districts. Three school districts (Clay, Holmes, and Indian River) are expected to experience no change in their student enrollment. See Table B-1.

These changes in student enrollment affect the number of breakfasts that a school district would potentially need to produce and projected labor, food, and other costs associated with the program. Therefore, we adjusted student membership during the 2006-07 school year to reflect estimated school district changes for the 2010-11 school year based on the Education Estimating Conference's projections.

²⁵ Alternatives to serving meals in the cafeteria can have a dramatic impact on student participation. For example, making breakfast available in the classroom can significantly increase student participation. However, the costs for these alternative service delivery methods are generally higher for food, labor, and supplies thus making the cost feasibility of a universal-free breakfast program less likely. Therefore, these additional costs were not factored into our estimates for a universal-free breakfast program.

Table B-1
Most (96%) School Districts' Student Enrollment Is Expected to Change Between
the 2006-07 and 2010-11 School Years

School District	Actual Enrollment 2006-07 School Year	Estimated Enrollment 2010-11 School Year	Percentage Change
Jefferson	1,196	973	-19%
Alachua	28,244	23,905	-15%
Gulf	2,151	1,819	-15%
Bradford	3,518	3,067	-13%
Gilchrist	2,787	2,421	-13%
Hamilton	1,922	1,696	-12%
Hendry	7,432	6,683	-10%
Putnam	11,757	10,684	-9%
Escambia	42,025	38,701	-8%
Madison	2,907	2,670	-8%
Taylor	3,092	2,837	-8%
Charlotte	17,572	16,382	-7%
Dixie	2,139	1,986	-7%
Pinellas	109,293	101,184	-7%
Sarasota	42,297	39,526	-7%
Volusia	65,357	60,467	-7%
Levy	6,164	5,815	-6%
Bay	26,306	25,020	-5%
Brevard	73,842	70,518	-5%
Okaloosa	30,161	28,590	-5%
Okeechobee	7,237	6,893	-5%
Miami-Dade	349,618	336,808	-4%
Union	2,217	2,136	-4%
Broward	259,962	250,953	-3%
Citrus	15,893	15,390	-3%
Collier	42,500	41,295	-3%
Columbia	10,089	9,787	-3%
Duval	126,030	122,337	-3%
Monroe	8,081	7,854	-3%
Orange	172,711	168,085	-3%
Seminole	65,943	63,943	-3%
De Soto	5,012	4,890	-2%
Gadsden	6,122	5,974	-2%
Highlands	12,364	12,085	-2%

School District	Actual Enrollment 2006-07 School Year	Estimated Enrollment 2010-11 School Year	Percentage Change
Jackson	7,165	7,045	-2%
Lee	78,066	76,411	-2%
Liberty	1,429	1,404	-2%
Washington	3,527	3,474	-2%
Hillsborough	190,910	188,637	-1%
Martin	17,827	17,730	-1%
Osceola	51,061	50,789	-1%
Santa Rosa	24,797	24,453	-1%
Clay	35,620	35,612	0%
Holmes	3,300	3,284	0%
Indian River	17,367	17,317	0%
Calhoun	2,193	2,214	1%
Leon	32,359	32,781	1%
Nassau	10,926	11,079	1%
Palm Beach	169,477	170,366	1%
Polk	92,020	92,722	1%
Suwannee	5,841	5,900	1%
Hernando	22,313	22,695	2%
Marion	41,971	42,790	2%
Hardee	5,095	5,268	3%
Manatee	41,744	42,896	3%
St. Lucie	38,673	39,906	3%
Franklin	1,226	1,281	4%
Lake	38,901	40,826	5%
Pasco	63,957	68,002	6%
Sumter	7,230	7,687	6%
Wakulla	4,988	5,324	7%
Flagler	12,015	13,108	9%
Walton	6,662	7,241	9%
Baker	4,793	5,325	11%
Glades	1,245	1,454	17%
Lafayette	1,053	1,229	17%
St. Johns	26,833	31,273	17%
Statewide	2,626,527	2,570,900	-2%

Source: Education Estimating Conference, Projected Student Enrollment (FTE) for Florida School Districts, December 12, 2008, and OPPAGA analysis.

Student breakfast participation rates affect the amount of federal funding that school districts receive to fund universal-free breakfast programs. Increased participation in breakfast programs by students who are eligible for either free or reduced price lunch generates considerably more federal revenue than similar increases among other students. Three Florida school districts (Hillsborough, Jackson, and Volusia) already have implemented universal-free breakfast programs and provide a model to assess the potential effect of implementing universal-free breakfast on student participation rates.^{26, 27} Although national studies show that potential participation rates in universal-free breakfast programs could be higher, the applicability of the national findings to Florida school districts is unclear and the experience of Florida school districts with universal-free breakfast programs may be a more reliable predictor of participation rates than the experience of school districts in other states.²⁸ To project increased student participation in universal-free breakfast, we adjusted school district average daily student participation for the 2010-11 school year up to the estimated average universal-free breakfast participation rates by free, reduced price, and paid eligibility categories (i.e., 44%, 38%, 21%, respectively) experienced by Hillsborough, Jackson, and Volusia county school districts during the 2006-07 school year.²⁹

Inflation affects federal reimbursement rates as well as the cost of producing each breakfast. The federal government adjusts its cash reimbursements each year to reflect changes in food and labor costs based on the Food Away From Home series of the Consumer Price Index for All Urban Consumers. These annual adjustments in the cash reimbursement rates help schools deal with rising costs over time; however, near-term cost increases can be challenging to schools. The Food Away From Home percentage change was 3.2%, 3.3%, and 4.3% for each of the past three years (2005-06, 2006-07, and 2007-08), respectively. On average, food and labor costs increased 3.6% during this three-year period.

We used the latest three-year average of the Food Away From Home series of the Consumer Price Index to project federal cash reimbursement rates for school breakfast meals during the 2010-11 school year (see Table B-2). As such, federal cash reimbursement estimates range from \$1.80 per breakfast served to students eligible for free meals in severe need schools down to \$0.27 per breakfast for students who pay the full price.

²⁶ Several more school districts such as Miami-Dade have been providing breakfast free of charge to all students as part of their School Breakfast Program being administered under the federal Provision 2 option since the 2003-04 school year. Provision 2 reduces application burdens and meal counting and claiming procedures for schools that serve meals to participating children at no charge.

²⁷ Officials from Jackson and Volusia reported that their school districts would not offer universal-free breakfast in 2008-09.

²⁸ The USDA conducted an evaluation of the School Breakfast Program pilot project, a multi-year research study that gathered information from participating schools and school districts during school years 2000-01 through 2002-03. It found that participation by free and reduced price eligible students in schools with free breakfast nearly doubled (from 25% to 48%) and participation by paid-eligible students in these schools increased fourfold in the first year (from 8% to 31%).

²⁹ Average participation rates were higher among the three school districts (Hillsborough, Jackson, and Volusia) that provided district-wide universal-free breakfast programs in 2006-07 compared to school districts that provided districtwide free breakfast under the federal Provision 2 option.

Table B-2
Projected Federal Cash Reimbursement Rates for the 2010-11 School Year

Student Poverty-Level Status	Non-Severe Need School Per-Meal Rate	Severe Need School Per-Meal Rate
≤130% of poverty	\$1.50	\$1.80
>130% to 185% of poverty	1.18	1.48
>185% of poverty	0.27	0.27

Source: Federal Register, United States Department of Labor, Bureau of Labor Statistics, Food Away from Home series of the Consumer Price Index for all Urban Consumers, and OPPAGA analysis.

We also used the Food Away From Home series of the Consumer Price Index to project increases in school breakfast program costs. We used actual inflation rates to adjust 2006-07 program costs to 2007-08 and 2008-09 levels and the three-year average to inflate costs to 2009-10 and 2010-11.

The per-meal marginal cost of adding meals to an existing meal program would be lower than the cost of the breakfasts the school district is already producing. This occurs because some costs such as fixed costs will not change with increases in the number of breakfasts served. In addition, school districts may obtain cost efficiencies as they serve more breakfasts due to economies of scale and learn to operate more efficiently.

Fixed costs. Certain costs will not change with increases in breakfast participation such as the costs for central office staff and general administrative overhead. For example, school districts' central office food service staff is associated with the number of schools these staff oversee and the number of employees they supervise rather than the number of meals served. Increasing the number of breakfasts served is not likely to result in changes in the number of staff in the central office. Thus, central office staff costs were treated as fixed costs in our marginal cost calculations. Because data is not readily available for detailing actual central office food service staff costs and some districts contract out these costs, we developed a cost factor to be applied uniformly to all districts.

Cost Efficiencies. Some school districts also may be able to achieve cost savings due to production improvements and economies of scale that would reduce the cost of producing additional meals. The largest opportunity for cost efficiency is in relation to labor costs, but there are also efficiencies that can occur in food costs and in other costs such as electricity.

- **Labor costs.** Federal studies and our interviews with school district officials indicate that labor efficiencies are likely with increased meal production. For example, in some instances, school districts may be able to reduce the cost of additional meals served by adding hours to existing employees rather than hiring new employees. If the employee needs to work an additional hour a day to help with increased breakfast meals, the school district has already incurred the full cost of the health insurance and the cost of the additional hour would not include this cost. This is consistent with USDA's review of universal-free breakfast programs which found that the average labor cost per breakfast in schools that implemented universal-free breakfast was 71% of the average cost in other schools. Costs were modeled to each district considering factors such as how employees

earn benefits (half-time, three-quarter time, or full-time), whether the increased production could be done by adding hours to existing employees, and finally, we assumed labor efficiency would occur as production levels increase. We used district survey responses and interviews with several districts to assist us in these modeling decisions. A variable labor cost ratio was developed for each district using 2006-07 annual financial data and we used applicable rates for social security, Medicare, and the state retirement system in making these marginal rate projections.

- Food costs. Marginal cost savings relating to food costs were assumed to be highly limited because larger districts are already achieving substantial savings by purchasing in bulk quantities and taking advantage of processing donated commodities. Smaller districts are more likely to achieve savings. However, these savings were assumed to be very limited for several reasons. First, many districts, including the smaller districts, participate in consortium-type purchasing which allows them to get the benefits of bulk buying. Smaller districts may achieve some processing savings on donated commodities or be able to reduce transportation costs associated with food deliveries. Some food service managers suggested some savings may be achieved through either larger quantity discounts or reduced transportation costs. We assumed a very limited savings and applied these savings only to medium and small districts.
- Other costs. Marginal costs savings can also be achieved in other cost categories. For example, electricity used to produce meals will not increase at the same rate as meal production because ovens only need to be preheated once and in some instances ovens are not operating at capacity and expanded use will result in unit cost savings. Other costs in this category such as eating utensils and napkins will increase as meal production increases. Thus, we assumed only a portion of these others costs would go up as production increases.

Due to the manner some costs are reported (e.g., annual financial report data includes salaries for both central office staff and lunchroom staff) and because some districts report their financial data in a different manner, we developed a uniform ratio of labor, food, and other costs (i.e., 40.4% labor, 49% food, and 10.6% other costs) so that we could apply our variable adjustments to the three cost categories. We then developed a marginal rate that could be applied to district cost figures. We then applied the marginal cost per meal for breakfast meals served that exceeded the estimated number of breakfast meals served in 2006-07 on the school district average daily student participation. Because some school districts reported that the distribution of their costs deviated from the National Food Service Management Institute's estimates, we developed cost projections using the school districts' reported meal cost estimates and the national guideline meal cost estimates. Using the institute's guideline weights provides for a more uniform manner to compare costs, however, it may not reflect actual school district experience. Using district reported equivalents is also problematic because accounting systems do not track actual costs and school district cost estimates may also be in error. This data limitation required us to develop two projections, which in some instances vary substantially.

The following are five other key methodological decisions and assumptions used in developing our revenue and cost projections.

- We did not assign any additional commodity values to our estimates because the amount of commodities received is based on the number of free and reduced lunches served and this amount will not change due to increased breakfast participation unless federal law relating to commodities is amended.
- We did not assign any additional revenue associated with the state general revenue breakfast supplement because this appropriation has not changed in recent years.
- We assumed that school districts would continue their same method of meal production and that their unit costs at 2006-07 levels would increase only due to inflation.
- We assumed the economic status of students would remain constant, and while we are currently experiencing a downturn in our economy, adjusting our estimate for these changes may not be a good indicator of long-term sustainability if the ratio of free and reduced students subsequently declines in the near future.
- We calculated the net difference between estimated revenues and meal costs using school district reported meal equivalent cost estimates as well as national guideline meal cost estimates.

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