FINANCING SCHOOL LUNCH PROGRAMS

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I

SCHOOL LUNCH SERVICES NEEDED

Probably the most frequently quoted statement justifying the provision of school lunch services is that made by former Surgeon-General Thomas Parran some years ago when he said, "We are wasting our money trying to teach children with half-starved minds and bodies". Medical authorities who are today rejecting as unfit for military service many of the nation's youth because of malnutrition, if asked to make a statement would no doubt express themselves in a similar vein.

The need for and value of school lunches in Florida has been amply demonstrated by the Department of Home Economics Research of the Florida Agricultural Experiment Station. In 1930 the Department conducted a nutritional survey of rural white children in five counties of Florida and reported the existence of considerable malnutrition. In 1940 the Department undertook an investigation "..... to study the effectiveness of the school lunch in improving the nutritional status of school children". The first examination found many malnourished children. For a period of

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five years the children were served specially planned nutritionally adequate lunches. On completion of the study the investigators concluded, "...the school lunch offers an effective means of raising the nutritional status of children".  

The Division of Nutrition Investigations and Services of the Florida State Board of Health under the supervision of its Director Dr. Walter Wilkins has over a period of years conducted nutrition studies in various parts of the state. Typical of findings reported is the following:

One day diet records made on a number of children has presented interesting facts about the group eating patterns of our school children, for instance, in one large high school, over 40 per cent of the 740 students did not have any fruit for the day. This was a typical school day in February—when citrus fruits are plentiful in Florida. In one Junior and Senior High School 35 per cent of the children who did not eat in the school lunch had no milk for the day. Those eating in the school lunchroom had superior diets to those who ate elsewhere. The colored children in the same community fared less well. Over 65 per cent not eating in the school lunch did not have milk or meat during the day.

We need school lunch programs for many reasons. The effect of the food one eats on physical well being and on the way one looks and feels has been known since Bible days. When Daniel refused to eat the king's fare and asked for plain food and drink his countenance improved

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4 Fla. Health Notes, State Board of Health, Vol. 39-No. 7 July 1947
over that of those who were eating the king's fare.\(^5\) Countless research workers throughout the country have pointed the way to better health through adequate diets. The only 1950 Midcentury White House Conference for Children and Youth recommendation bearing directly on nutrition concerned the school lunch program, "That school lunches be provided and that children unable to pay for their lunches be furnished them free, without being differentiated from children who pay".\(^6\)

During 1950 the Legislative Council of the Florida State Legislature sponsored a study of public education in Florida to determine progress made under the Foundation Program Law and further educational needs. A study committee report stated, "The potentialities of the School Lunch Program are as yet hardly realized. For the first time in the history of the United States there is now available through the School Lunch Program a means for mass improvement in health and nutrition of school children with resultant impact upon the family, the community, the state and the nation. The School Lunch Program when fully accepted and supported will be a primary factor in overcoming malnutrition with its incubus of misery, sickness, poverty and illiteracy".\(^7\)

School lunches are needed for other reasons than just to maintain or improve nutrition status among school children. Changing conditions

\(^5\)Bible, Daniel, Ch. 1

\(^6\)"Recommendation with Respect to Furthering Healthy Personality Development in Children and Youth," Section 1, Midcentury White House Conference on Children and Youth. (Mimeo.)

\(^7\)School of Public Administration, Fla. State Univ., Public Education in Florida A Report to the Legislative Council of the Florida State Legislature, 1950
make adequate school lunches an essential part of the school program. Children leave home earlier and get home later. More mothers work and fewer families have meals together daily. School lunch experiences provide many desirable learning situations for the child in many phases of his growth and development. These are but a few of the reasons why we need school lunch services.
II

KINDS OF SCHOOL LUNCH SERVICES

A program for financing the school lunch program can not be satisfactorily planned until after the needs of the program have been determined and translated into costs. What then are the needs of the program that influence costs?

Food Service Needs

First one should ask, What kinds of foods should be provided?

The lunch should provide at least one-third of the child's nutritive requirements for the day and more than this should be provided when and where circumstances make it either desirable or necessary.

The lunch served, in addition to being attractive and appetizing, should be nutritionally adequate. New foods should be used in connection with the foods which the community uses due to tradition and local customs.

Foods served in the school should be those which contribute both to the nutritional needs of the child and to the development of desirable food habits.

Educational Experiences

What educational experiences should the school lunch program provide?

Every experience in a child's life at school and elsewhere is a learning experience, good or bad; these experiences constitute his curriculum.

Children enter school with well-established sets of eating habits. The school lunch provides an opportunity for developing and improving desirable practices and for correcting undesirable practices.

The school lunch, an integral part of the total school program, provides many worthwhile learning experiences for the child in all phases of his growth and development.

The pleasures and growth resultant from school lunch experiences are often two-way as shown by the following story told by a pupil.

"Mother, Miss Jones has gained as much weight as I have. We see that she eats right and she sees that we eat right."

In order to safeguard health children must learn vicariously many desirable food practices. On the other hand, they learn to like a food or overcome a food prejudice only by eating that food. Choice making is encouraged in a democratic school when the children comprehend the various factors which limit choice as regards individual and group health and welfare. Choice should be limited to desirable items. It must be

taken for granted, "...that to educate at all entails decisions and choices, which are imposed upon students and which inevitably operate to influence their behavior, attitudes, and beliefs."  

Facilities Needed

What kind of facilities are needed? School lunch facilities like other parts of the school plant are important only as a means to an end. Inadequate facilities hamper operations and lessen the chances for carrying on a good program.

The facilities for school lunch service should be adequate for efficient operation and sound sanitary practices and should provide for desirable educational and social experiences for the child.

"The goal of all food service kitchens is to prepare and serve good food with a minimum of labor and a maximum of speed." Planners of school lunch departments should consult with trained personnel who have had extensive practical experience in food production. They should observe closely the effects of plans upon production, service and working conditions. Facility planning should take place after the scope of the program has been determined. It should be kept in mind that the facilities will be used for a long period of time and that school enrollments are


12 Dana, "thur W., Kitchen Planning For Quantity Food Service, New York, Harper and Brothers, 1945
growing rapidly and school lunch attendance even more rapidly. Therefore, facility plans should be flexible and expansible. The facility encourages good housekeeping and sanitary practices and pride in appearance on the part of personnel and pupils or it may encourage the opposite.

Facilities should be cooperatively planned and designed from the inside out. Good function rather than creation of a monument to the planners should guide decisions.

School lunch buildings and non-expendable equipment should be financed from capital outlay funds. Schools can not make initial or replacement purchases of heavy duty equipment out of school lunch operating funds without exploiting children.

The Guide for Planning School Plants recommends that:

1. School lunch departments be placed on the first floor near the service driveway.

2. The size be based on estimated number of pupils who will eat, the type of service and the programming of the school. Allow 10 to 12 square feet per person in the dining room for the largest shift and \( \frac{1}{2} \) square feet per meal (minimum of 300 square feet) served in the kitchen. Usually \( \frac{3}{4} \) foot per meal of storage space is allowed.

3. The number served determines the amount, type, and size of equipment. Reliable recent guides should be used.

4. Special attention should be given to such areas as storerooms, equipment rooms, the managers office, locker and rest rooms etc., and to such items as lighting, ventilation, garbage disposal etc.\(^{13}\)

\(^{13}\) National Council on Schoolhouse Construction, Guide for Planning School Plants, Peabody College, Nashville, Tenn; 1949
School lunch departments should be planned to accommodate 100 per cent of the anticipated enrollment in three shifts.

Costs can be reduced somewhat by providing multiple use departments such as cafeterias now popular in this state. Careful study of and adequate provisions for all requirements of both departments should be made in shared departments. It is desirable to design departments for community use, "...both during and after school hours. Indeed, the cost of such facilities should be shared by school districts and other units of government in proportion to the use made of the facilities". In multiple use departments, the dining room should be separated from the kitchen by a sound-proof partition.

Many school lunch departments are now obsolete buildings or remodeled inadequate class rooms. Because personnel are accustomed to working in such small areas and because of high building costs and great building needs, planners are tempted to reduce space allotments. This should not be tolerated. On the other hand, groups interested in limited aspects of the program promote the provision of excessively large storerooms, central storage depots, cold storage or freezer rooms, and food preservation facilities to care for Federal commodities. The commodity program is unstable and unpredictable. Schools receive commodities in greater amounts than would be delivered under wise purchasing practices.

Building planners and school officials must not acquiesce to such pressures and thereby dissipate already inadequate school building funds on unjustifiable expenditures.

Adequate planning has not been the custom. A common example of inadequate planning is seen in the improvised lunchroom in numerous present day schools. There is no reason why proper planning might not have anticipated the expansion of lunch programs.

Organization and Administration

How should the program be organized and administered? Education is a state responsibility, carried on through school authorities at state and local levels.

The school lunch program is the responsibility of the school agency, and as any other part of the school program it should reflect the coordinated effort of the entire community if it is to function satisfactorily in the lives of the children.

Effective supervision of the school lunch program must be maintained through the appropriate school administrative offices.

The funds necessary for serving an adequate lunch at school that are not contributed by the home and community organizations should come from the same sources as funds for other educational purposes.

The funds available for financing the school lunch program should be handled by the same officials who handle the funds made available for financing of all other phases of the school program.

The responsibility for general oversight and administration of the program should rest in the State Department of Education subject to the regulations of the State Board of Education.

The responsibility for actual organization, administration and operation of the school lunch program in the local school system should be vested in the legally constituted local school authorities such as county boards of education, county and city school superintendents and other school authorities. The responsibility for the operation of the program in local schools should be vested in the principal of the school.

Personnel Needed

What kind of school lunch personnel is needed to supervise and operate school lunch programs? Food service management is one of the oldest managerial problems. In the beginning many school lunch departments, as was the case in other food service establishments, were managed by un-trained volunteer housewives. The work was no more complex than that of directing the family at work. Program growth and other conditions have made this no longer true. The needs of the school child, the purposes of the school, the welfare and desires of the personnel and the interests and demands of the school and community must all be taken into account in operating school lunch departments.

"If school lunches are to improve child health, school lunch programs must be operated by properly qualified personnel....In order for public funds to be spent effectively and in order for the child to receive maximum benefits from the school lunch program in his school, it is essential that sufficient qualified personnel direct the operation of the school lunch program."

17 Lundberg, Donald E. Personnel Management in Hotels and Restaurants, Minneapolis, Burgess Pub. Co., 1949  
All school lunch personnel should be employed in the same manner and on the same basis as other school personnel.

All school lunch personnel should be specifically trained for the services they are to render in the program. 19

Knowledge of and skill in all three of the major business functions—production, salesmanship, and management—are needed by school lunch personnel. In addition, to realize the educational potential of the program they must understand the education program and how children grow and learn.

Good personnel practices require the classification of jobs, the setting up of qualifications, preparation of job specifications, establishment of definite policies including methods of selection, terms and salaries, holidays, sick leave and medical care, promotions, employee evaluation and tenure, personnel training, retirement, insurance and so forth.

"The highest production which man has ever seen can be obtained by more democracy...In a democracy, the dignity and worth of the individual are of supreme importance." 20 A program needs adequate facilities, materials and personnel but in the final analysis the quality of the finished product is dependent "upon the ability of the workers,

19 Southern States Work Conference, op. cit.
20 Walters, J.E., Personnel Relations, New York. The Ronald Press 1945
and the atmosphere of courtesy and competence, so necessary to the success of the cafeteria, is created by them."^{21}

Every county should have a qualified school lunch supervisor. Where the number of school lunch programs is less than ten Florida regulations state, "The plan for supervision may be as follows:

Two or three counties may employ a school lunch supervisor on a joint county plan provided that no school lunch supervisor may be responsible for more than thirty school lunch programs."^{22}

A joint committee representing the School Food Service Association, the American Dietetic Association, and the American Home Economics Association developed some **Recommended Standards for the Selection of Personnel Responsible for the Supervision and Management of the School Lunch Program**. These standards have been widely circulated and used as a guide by states setting up school lunch certificate requirements, for example, California, Maryland and Florida. School lunch supervisory personnel should meet qualifications which are equivalent to those of similar positions in other areas of the education program.

The School of Public Administration of Florida State University in 1950 recommended to the Florida State Legislature that: "All lunch rooms should have supervision at the county level. All local help should be paid from funds set up in the county budget."^{23}

The number and types of local level personnel vary with the size of the program, the amount of space and equipment available and type of program operated.

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^{23} School of Public Administration, op. cit.
FINANCING SCHOOL LUNCH PROGRAMS

The planning of school lunch programs and the financing thereof should take into consideration generally accepted principles of education and school finance. Mort and Reusser\textsuperscript{24} list these as follows:

Local communities should participate in planning and decision making.

Efficiency of operation and accomplishment should determine the level of responsibility for a given function.

The state should provide at least a minimum program for all children, and adequate supervision should be an integral part of the program.

Programs must remain flexible and adaptable, ever ready to adopt the new and improved practice and to discard the outmoded.

Programs should vary with local needs, and be suited to the particular children being served.

Financial provisions should favor long-time planning. Funds should be apportioned and people handled equitably. Funds and other resources and materials should not be wasted. The program should be financially sound.

The financial implications of new projects should be fully understood. Funds should not be provided for one activity at the expense of other equally important phases of the program, be they old or new.

Control should be placed where it can best be exercised and fund raising responsibility should be allocated to the group that can best raise the needed revenue. State departments should be service agencies rather than central control centers.

Legal and administrative safeguards should surround the collection and management of school funds. Budgeting, accounting, auditing, and reporting should follow uniform generally accepted practices.

Sound school lunch administration requires: (1) a study of facts before policy decisions are made, (2) local units of sufficient size to promote effective control and operation, (3) a high quality of leadership and well qualified staff at all levels, and (4) adequate administration of finances and proper distribution thereof to assure equal opportunity and encourage local initiative. 25

Adequate school lunch expenditures do not insure adequate school lunch services. Adequate funds, however, are essential to adequate services. The level of expenditure over a long period of time influences greatly the quality of service rendered. Under present Florida practices expenditures reported by counties increase and decrease rapidly from year to year. This does not tend to stabilize the program.

The bulletin "State and Local Financing of Schools" states:

Public education is the responsibility of the state, local, and Federal governments and each has the duty and responsibility of performing its proper function...each level...has the duty and responsibility of assisting in the financing of public education.

Funds from all sources should be pooled in one general fund by the local unit and expended subject to such controls as the laws of the state may provide.

Such controls as are exercised by central agencies should not operate to retard progress but rather to prevent backward steps.

The Federal Government should deal directly with states, as such, in providing financial assistance and not directly with local units.

Federal funds should be so administered as to safeguard and preserve state and local control of the public schools. Federal control should be limited to auditing and certain types of reporting.

and all other controls should be left to the states and local units.\textsuperscript{26}

In the Southern Region educational leaders have recommended that:

The financial support of that portion of the school lunch program which is derived from tax funds should come from the same sources as other funds. At least the cost of supervision, labor and facilities for the school lunch program should be provided from tax funds. Operation should be on a non-profit basis.\textsuperscript{27}

Since most of Florida's school funds come from a Foundation Program Fund, in line with the above recommendation it would appear that this should be the source of state school lunch funds. Foundation programs must be defined before the finances needed can be determined. The Foundation Program should guarantee enough funds so that all requirements of the school lunch program can be met without creating imbalances or causing undue hardships and inequalities of tax burden.

Burke says, "Before making extensions of the foundation program beyond what is necessary to finance existing minimum standards and elements generally accepted through local action, it is imperative that the financial allowances be sufficient to finance these existing elements so as to make them available in the poorest districts."\textsuperscript{28} A large majority of the citizens of the state who answered a questionnaire distributed by the Florida Citizens Committee on Education in 1946 recommended that the state provide tax funds for the school lunch program. The Committee recommended that:

\textsuperscript{26} Southern States Work Conference. \textit{State and Local Financing of Public Schools.} Bulletin No. 1, 1941.

\textsuperscript{27} School Lunch Policies and Standards. Op cit.

\textsuperscript{28} Burke, op. cit.
The county board of each county should arrange to make available for each child an adequate lunch for the cost of food. This means that county boards should include in their budgets sufficient funds to cover personnel, facilities, and other expenses connected with the school lunch program.29

After passage of the Foundation Program Law, the State Board of Education passed regulations directing county boards to budget funds to cover "—personnel, facilities, and other expenses connected with the school lunch program, excluding the cost of food."30

The Legislative Council Report, to which reference has been made previously, showed that 91 per cent of the citizens surveyed still recommend that children pay only the cost of food for school lunches.31

To this point the school lunch program has been justified as part of the school program and the values thereof cited, basic principles of school finance and recommendations of authorities and official groups have been given. These provide a blueprint or at least "preliminary drawings", which are a prerequisite to sound finance planning.

29 Florida Citizens Committee on Education, Education and the Future of Florida. Tallahassee, 1947
30 Florida State Board of Education, State Board Regulations Relating to School Lunch Program. Tallahassee, May 16, 1950
31 School of Public Administration, op. cit.
PRESENT SCHOOL LUNCH FINANCE PRACTICES

Federal Level

Federal Funds are provided through the National School Lunch Act. Pertinent excerpts from the Act are quoted below:

Declaration of Policy

Sec. 2. It is hereby declared to be the policy of Congress, as a measure of national security, to safeguard the health and well-being of the Nation's children and to encourage the domestic consumption of nutritious agricultural commodities and other food, by assisting the States, through grants-in-aid and other means, in providing an adequate supply of foods and other facilities for the establishment, maintenance, operation, and expansion of non-profit school-lunch programs.

Apportionments to States

Sec. 4. The sums appropriated for any fiscal year shall be available to the Secretary for supplying agricultural commodities and other foods for the school-lunch program. The Secretary shall apportion among the States not less than 75 per centum of the aforesaid funds made available for such year for supplying agricultural commodities. Apportionment among the States shall be made on the basis of two factors: (1) The number of school children in the State and (2) the need for assistance in the State as indicated by the relation of the per capita income in the United States to the per capita income in the State. The amount of the initial apportionment to any State shall be determined by the following method: First, determine an index for the State by multiplying factors (1) and (2); second, divide this index by the sum of the indices for all the States; and finally, apply the figure thus obtained to the total funds to be apportioned. For the purpose of this section, the number of school children in the State shall be the number of children therein between the ages of five and seventeen, inclusive; such figures and per capita income figures shall be the latest figures certified by the Department of Commerce. If any State cannot utilize all funds so apportioned to it, or if additional funds are available under this

Act for apportionment among the States, the Secretary shall make further apportionments to the remaining States in the same manner.

Sec. 5. Of the sums appropriated for any fiscal year pursuant to the authorization contained in section 3 of this Act, $10,000,000 shall be available to the Secretary for the purpose of providing, during such fiscal year, non-food assistance for the school-lunch program pursuant to the provisions of this Act. The Secretary shall apportion among the States during each fiscal year the aforesaid sum of $10,000,000, and such apportionment among the States shall be on the basis of the factors, and in accordance with the standards, set forth in section 4...

Direct Federal Expenditures

Sec. 6. The funds appropriated for any fiscal year for carrying out the provisions of this Act, less not to exceed $3 per centum thereof hereby made available to the Secretary for his administrative expenses and less the amount apportioned by him pursuant to sections 4, 5, and 10, shall be available to the Secretary during such year for direct expenditure by him for agricultural commodities and other foods to be distributed among the States and schools participating in the school-lunch program under this Act in accordance with the needs as determined by the local school authorities.......

Payments to States

Sec. 7. Funds apportioned to any State pursuant to section 4 or 5 during any fiscal year shall be available for payment to such State for disbursement by the State educational agency, in accordance with such agreements not inconsistent with the provisions of this Act, as may be entered into by the Secretary and such State educational agency, for the purpose of assisting schools of that State during such fiscal year, in supplying (1) agricultural commodities and other foods for consumption by children and (2) nonfood assistance in furtherance of the school-lunch program authorized under this Act. Such payments to any State in any fiscal year during the period 1947 to 1950, inclusive, shall be made upon condition that each dollar thereof will be matched during such year by $1 from sources within the State determined by the Secretary to have been expended in connection with the school-lunch program under this Act. Such payments in any fiscal year during the period 1951 to 1955, inclusive, shall be made upon condition that each dollar thereof will be so matched by one and one-half dollars; and for any fiscal year thereafter, such payments shall be made upon condition that each dollar will be so matched by $3. In the case of any State whose per capita income is less than the per capita income of the United States, the matching required for any
fiscal year shall be decreased by the percentage which the State per capita income is below the per capita income of the United States. For the purpose of determining whether the matching requirements of this section and section 10, respectively, have been met, the reasonable value of donated services, supplies, facilities, and equipment as certified, respectively, by the State educational agency and in case of schools receiving funds pursuant to section 10, by such schools (but not the cost or value of land, of the acquisition, construction, or alteration of buildings of commodities donated by the Secretary, or of Federal contributions), may be regarded as funds from sources within the State expended in connection with the school-lunch program. The Secretary shall certify to the Secretary of the Treasury from time to time the amounts to be paid to any State under this section and the time or times such amounts are to be paid; and the Secretary of the Treasury shall pay to the State at the time or times fixed by the Secretary the amounts so certified.

**Nutritional and Other Program Requirements**

Sec. 9. Lunches served by schools participating in the school-lunch program under this Act shall meet minimum nutritional requirements prescribed by the Secretary on the basis of tested nutritional research. Such meals shall be served without cost or at a reduced cost to children who are determined by local school authorities to be unable to pay the full cost of the lunch. No physical segregation of or other discrimination against any child shall be made by the school because of his inability to pay. School-lunch programs under this Act shall be operated on a nonprofit basis. Each school shall, insofar as practicable, utilize in its lunch program commodities designated from time to time by the Secretary as being in abundance, either nationally or in the school area, or commodities donated by the Secretary.

In the beginning Federal officials did not administer the Act in a manner acceptable to school officials. The law made State Departments of Education responsible for supervision of school lunch programs. In December of 1946, the National Council of Chief State School Officers passed resolutions complaining about this and insisting that the Act be properly administered.
Commissioner Fuller of New Hampshire in July of 1947 wrote an article entitled "Hands Off School Lunches!—Let the States Run Them". He criticized federal interference, "grasping for authority" and the large number of unnecessary federal employees. He said, "The only apparent reason is that the Production and Marketing Administration has enough money to keep all the federal employees at work who were necessary to operate the entire program before the law placed the administration in the state educational agencies." He stated further "Every educator should try to make the educational position clear...if necessary we shall have to ask our Congressmen to amend the Act so that local and state educational autonomy is no longer violated." Federal-State relations have improved and are now, on the whole, fairly good.

Apportionment to States

Food reimbursement.—The apportionment of reimbursement funds on a census, rather than a school lunch reimbursed attendance, basis makes it possible for wealthy states with a lower percentage of school lunch participation to pay higher rates of reimbursement than less wealthy states with higher participation. The following chart taken from USDA reports covering 1948 illustrates this point:

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34 Ibid.
Federal school lunch funds are not now equalizing school lunch services, but rather are broadening the gap. The per cent of participation, rather than the financial need of states, now determines amounts actually received. The states receiving more funds than they can use within federal ceilings return them to the United States Department of Agriculture. They are later reapportioned to states in need of additional funds. This practice makes it impossible for states to plan, budget, and apportion funds, or set up matching requirements wisely.

This situation could be remedied by using "the number of reimbursed school children (reimbursed school lunch average daily attendance) rather than the school age census figure as Factor 1 in the apportionment formula found in Section 4 of the Act.

Non-food assistance.- Since the first year non-food assistance funds called for in Section 5 have not been made available. This has retarded program expansion. True, some mistakes were made in equipment purchases that first year. Many more mistakes were, and still are, being made in the food assistance and commodity program. Some people ask why it is so easy for an appropriation committee and/or the federal
agency to ignore completely the requirements of Section 5 and refuse to change Section 4 to improve the program. One might ask is there some validity in such statements as "farmers are not interested in ranges and refrigerators. They are essential to the preparation and service of farm products, but reimbursement for them does not help the farmers directly."

Direct Federal Expenditures

Staff.— The United States Department of Agriculture, in spite of early complaints from education officials, continues to send their staff members to states in pairs, one non-Home Economist and one Home Economist, and sometimes in trios, to "review state agency operations". USDA procedures state:

Effective administration of the National School Lunch Act requires frequent comprehensive review of State Agency School Lunch Program operations. Except in unusual circumstances, a review of State Agency operations should be made at least three times each year.35

One Home Economist could more effectively conduct such reviews. By contrast, states could use and would welcome more assistance from qualified USDA Home Economists in the matter of personnel training, assistance with the development of materials, etc.

Even with a considerable increase in the number of USDA Home Economists it is believed that the present regional staffs could be reduced considerably without detriment to the program. The agency could still provide all of the supervision and services needed and/or justified. The funds so released could be used for cash reimbursement

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and do much greater good.

**Commodities.** Section 6 permits the secretary to use certain funds for the purchase of so-called "Section 6 commodities". Many school officials and school lunch supervisors have urged that these funds be released to states for cash reimbursement where they would do more good. "Section 6 commodities" are apportioned to states on a reimbursed school lunch average daily attendance basis. If they were to be supplied on a school age census basis, as is the cash, and used by from 15 to 40% of the children actually in school attendance, an intolerable situation would be created. It is inconsistent, to say the least, not to apportion cash and commodities on the same basis.

In the opinion of many, the entire commodity program has more liabilities than assets. In 1941 a publication of the Bureau of Agricultural Economics stated:

> ..Foods selected for surplus disposal are passed upon by nutritionists as making a desirable addition to the diets of low-income families. But the primary basis in choosing them, and in determining the quantity and timing of purchases, has been the relief of farm-marketing problems....

> ..The contribution to child welfare could have been greater under an independent program in which foods were chosen solely with an eye to maximum nutritional value and workers employed solely on the basis of maximum efficiency of operation..

Greater contributions to child welfare could be made by the program if greater emphasis were placed on nutritive value as a criterion in selection of foods. This would mean, of course, that the needs of agriculture would no longer be the sole basis for choosing the foods to be distributed.

> ..the attempt to provide the desired nutrients as cheaply as possible would still direct choices toward products for which farmers were receiving low prices..
Actually, the total increase in farm income under the program would not necessarily be any less. This basis of selection might, in fact, facilitate a desirable long-run agricultural adjustment, for it would encourage the production of foods that are needed in greater quantities in American diets, and would discourage the production of chronic surpluses of less desirable foods.  

In 1948, frequent complaints about commodities were still being heard, as shown by the following statement:

Cooperative action and continued vigilance will be necessary to keep the School Lunch Act in force and to make the school lunch program not only a 'feeding' program, but an experience in healthful living. Let us hope that with maturity the humanitarian needs of children will be the sole motivation for efforts in their behalf.

States are pressured into using much time and bulletin space in the promotion of commodities and abundant food use, gardening and canning, and other agricultural aspects of the program. This time and space could be better used in personnel training or other more basic phases of program development and improvement. Frequently the so-called "abundant" foods are not abundant.

Payments to States

Section 7 sets up matching requirements and lists eligible items. It is no more accident that the largest single source of school lunch income, namely, "sale of lunch income", is not included in the list of eligible items. During the several years that attempts were being made to secure passage of the Act, some of the early versions of the proposed Act listed "income from sale of lunches" as a matching item. After

lengthy discussions and in order to secure passage of the Act, "income from sale of lunches" was deleted from the list of acceptable items. At the end of the first year the appropriations committee criticized states for not meeting matching requirements and stated:

An interpretation by the Secretary of Agriculture of the provisions of Public Law 396 enables the States to include not only direct appropriations but donations and gifts of all kinds and also the money derived from the sale of lunches to the children for the purposes of this program. The committee believes that while the Secretary of Agriculture does possess such authority under the permissive provisions of the School Lunch Act, it was never the purpose of Congress that funds derived from the children should be included for matching purposes notwithstanding the fact that there was an allusion to this matter in the report which accompanied the School Lunch Act when it was considered by the Congress. The committee believes that the States should by direct appropriations match the money provided by the Federal Government...

...The committee has included a proviso which definitely excludes funds derived from the sale of lunches for matching purposes and also points out herein that it might be advisable to require school authorities to certify their need for Federal funds before they become eligible for Federal assistance.

...Fiscal integrity of the Federal Government demands that it be kept within due bounds and that the States be required to provide their just share of the program."

In spite of this history and such clear statements regarding matching, the federal agency has not emphasized state responsibility to meet matching requirements and support the program properly from tax funds. For example, an official United States Department of Agriculture publication states:

Income from sources within the states was reported to be over $247.8 million. This is 4.7 times greater than the Federal matching requirement of $52.9 million and an increase of 13.8 percent over the previous year.

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39 "National School Lunch Program" United States Department of Agriculture, Production and Marketing Administration. Food Distribution Branch, November 1950
There is no mention of need for states to support the program more adequately. Rather there is the implication of excess effort. Inter-office memoranda sometimes give the true picture but do not stress the need for states to provide more tax funds for the program. For example, such a memorandum dated October 19, 1949, states:

The States matched the Federal apportionment of school lunch funds at a ratio of 4.5 to 1 last year according to a preliminary table showing "Estimated Income from Sources within States".

Hawaii, Puerto Rico and the Virgin Islands again led all the states and territories in matching. In Continental United States the highest were Louisiana and Florida 8 to 1, and Maryland, Delaware, and California 6 to 1.

Of the five states listed above as leaders of the nation in matching, three failed to meet requirements exclusive of sale of lunch income and local donations, as shown by the following information taken from USDA release SL-3-49:

<table>
<thead>
<tr>
<th>State</th>
<th>Matching Requirements</th>
<th>Sale of Lunches</th>
<th>State and Local Taxes</th>
<th>Other Local Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Louisiana</td>
<td>$1,135,523</td>
<td>$1,249,000</td>
<td>$7,137,000</td>
<td>$948,000</td>
</tr>
<tr>
<td>Florida</td>
<td>855,029</td>
<td>5,873,000</td>
<td>1,012,000</td>
<td>134,000</td>
</tr>
<tr>
<td>Maryland</td>
<td>627,761</td>
<td>3,410,000</td>
<td>415,000</td>
<td>170,000</td>
</tr>
<tr>
<td>Delaware</td>
<td>71,342</td>
<td>433,000</td>
<td>5,000</td>
<td>9,000</td>
</tr>
<tr>
<td>California</td>
<td>2,376,404</td>
<td>10,935,000</td>
<td>1,914,000</td>
<td>1,850,000</td>
</tr>
</tbody>
</table>

If maximum good is to be derived from National School Lunch Act funds, improvements need to be made. Such practices will not build a sound program. The demand for school tax dollars is so great that it is natural for states to provide funds for purposes for which there is greatest demand. Enforcement of matching requirements would serve as a
potent demand. Possibly the following oft-made statement has some validity, "States will tolerate USDA dictation just as long as Uncle Sam is Santa Claus. When the states begin to match from tax funds, the USDA will get out of the driver's seat."

Nutritional and Other Program Requirements

Section 9 sets up sound nutritional requirements for the program. In the beginning application forms asked the question whether children would be permitted to choose individual items in lieu of an adequate lunch. Implications were that schools permitting children to select individual items in lieu of a plate lunch were not eligible for reimbursement. After some systems with a la carte service requested reimbursement, instructions ceased to emphasize this important nutritional safeguard. Some states still reimburse only those schools safeguarding the nutritional adequacy of all lunches served. If Congress had been concerned only with the nutritional adequacy of reimbursed lunches, no doubt Section 9 would have begun with the word "reimbursed".

Other Needs

The recommendations of the Hoover Commission Task Force, made in 1949, point up further needs as follows:

In summarizing, four recommendations are made: (1) The responsibility for the administration of the National School Lunch Act should be placed in the Federal educational agency; except (2) the direct purchase and distribution of food for price support and listing of foods in abundance for priority purchase, when necessary, should be retained in the Department of Agriculture; (3) a small subsidy should be available to State departments of education to insure proper State administration and supervision of the act (unless other means are available for adequate support of State departments of education); (4) the nutrition aspects of the program, although carried out by the Federal educational
agency, should be done with the advice from the best informed agency of the Government in nutrition matters. There is little reason why, if the current manner of caring for the school lunch program in nonprofit private schools is satisfactory in the Department of Agriculture, the same plan may not be operated just as effectively by the Federal educational agency..."40

Forty-Eight States

What are present practices in the forty-eight states?

A survey was made in order to determine current school lunch beliefs and standards of service, and what services states are now providing including school board and staff functions. Information was also requested on the sources and amounts of state and local tax funds being used for school lunch purposes or desired for school lunch programs.

The survey form was set up somewhat like the check lists used by evaluation committees representing the Secondary Association of Schools and Colleges. It was sent to the 48 state school lunch supervisors. In spite of the short period of time allowed for the return of the form 22 states completed and returned the form before the deadline for inclusion in this report. Below is a summary of the information reported by the states. Copies of the memorandum requesting the information, the survey form, and a table of results may be found on Page 62A-C of the appendix of this paper. Supervisors were asked to score their own states as follows:

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Score 3 if the provision called for in a given item of the checklist is made extensively.

Score 2 if the provision is made to some extent.

Score 1 if the provision or condition is made to a very limited extent.

Score M if a provision is missing but is needed.

Score N if any provision or condition is missing and is not desirable or appropriate for the majority of the schools in the State.

The following statements received the highest number of points in the order listed:

Field visits to schools.

Work with school officials on policies and standards.

Organize and conduct training programs.

The following received the second highest number of points in the order listed:

The school lunch program is an educational department and not a filling station.

Foods and beverages served are only those which (a) contribute to the food needs of the children and (b) develop desirable food habits.

Major emphasis is placed on nutritional and educational needs of pupils.

Emphasis on finance, facilities, personnel, organization and administration, records and reports, commodities, etc., is made only to the extent needed to provide more and better services for children.

The Boards of Control or Education determine school lunch policies.

The school lunch supervisory staff assists in the establishment of management practices which result in efficiently operated school lunch programs.
The school lunch supervisory staff works with school officials, architects and engineers on building plans and equipment specifications and selection.

The school lunch supervisory staff participates in state and community nutrition programs with other agencies.

The following ranked third in number of points received in the order listed:

Teachers accept their responsibilities in helping children grow through school lunch experiences.

The school lunch program makes it possible for every child to have an adequate lunch.

The school lunch supervisory staff works with instructional personnel to plan educational experiences for children (such as the development of good food habits and desirable social practices.)

State tax funds are used for supervisory staff and services.

The following ranked fourth in number of points received in the order listed:

The Boards of Control or Education accept fully their responsibility for financing the school lunch program as a part of the total educational program.

The school lunch supervisory staff works with the curriculum committees of universities, colleges, and state departments of education regarding certification requirements and training programs.

Local tax funds are used for supervisory staff and services.

Local tax funds are used for operation and maintenance expenses.

The following ranked fifth in number of points received in the order listed:

Local tax funds are used for payment of free meals.

Counties and/or districts provide sufficient tax funds for the school lunch program to meet the matching requirements for the National School Lunch Act.
Counties and/or districts make available for each child an adequate lunch for the cost of the food.

The following received the least number of points in the order listed:

State tax funds are used for buildings and non-expendable equipment.
State tax funds are used to meet operation and maintenance expenses.
State tax funds are used to supply free meals.
State tax funds are used for the purchase of food.
Local tax funds are used for the purchase of food.

The greatest need was felt for county or district funds to make available for each child an adequate lunch for the cost of food. Of the services not shown on the checklist (see survey item number 17), but which states thought state and field staffs should render, research ranked the highest with 5 states listing that service; next came the preparation of materials and the compilation of statistical materials with 3 votes each; the approval of building plans and training programs came next with 2 each; and the following had 1 each — preparation of job specifications, evaluations, and approval of budgets. One state indicated that more staff members would have to be employed before any more services could be rendered other than those already listed.

In indicating which services the states thought most helpful in improving and expanding the school lunch program (see survey item number 18), personnel training received the highest number (10) votes. Next came school visitation with 8; then work with architects, and administrative reviews with 3 each; working with civic groups and school evaluation committees and maintenance of records and reports 2 each. The
following received 1 vote each: working with school officials on policies and standards, representation at professional meetings, working with institutions of higher learning, being a part of the total county educational staff, working with school officials to improve practices, radio and press work, purchasing and consultant services, auditing, issuance of publications, working with field and county supervisors, working with sanitarians, keeping school lunch personnel in the state up to date regarding state progress and needs in their professional field, classification of personnel according to training, approval of training courses given in the state and budget approval.

Among recent studies showing present nutrition practices and needs is an Alabama study in rural elementary schools. Investigators found

1. Poor nutrition as judged by the physician;
2. Much dental caries;
3. Inadequate intakes of milk, fruits and vegetables;
4. Many children are underweight;
5. Breakfast and supper are often omitted;
6. Eating between meals of soft drinks and candy is frequent; and
7. Poor food habits and food waste are encountered in the schools.

In summary Dr. Todhunter said:

Education must go hand-in-hand with food. The school lunch as an integral part of the educational program is believed to be one means of solving problems of malnutrition.

"Educators and school administrators must understand the importance of nutrition for school children and recognize the value of the school lunch in nutrition education.

The school lunch must be a part of the total school program.

The school lunch program must be managed by trained lunch managers and must be run on a non-profit basis."
The sale of non-essential foods and beverages at lunch time or any other period in the school day should not be permitted.\textsuperscript{41}

Two other studies are reported in the April, 1951, Journal of the American Dietetic Association.

A study of children from the junior kindergarten through the eighth grade in 3 schools showed that children from 4 to 9 years of age had a better food intake than children 10 to 15 years of age.\textsuperscript{42}

A study of children in 472 schools in Ohio showed that an a la carte lunch costs approximately 31¢ as compared to 23¢ for the same menu served as a plate lunch, students eating away from schools in restaurants and drug stores spend more for their lunches and buy more snacks in addition to their lunch than do students eating a lunch prepared at school. The study also included 161 schools with no school lunch programs. The majority of these would like to have school lunch programs. It appeared that the greatest needs for the expansion and improvement of school lunch programs are finance and education.\textsuperscript{43}

A 1949 Tennessee study showed that children receiving protein rich food supplements to Type A lunches gained more weight than children served lunches just meeting Type A requirements.\textsuperscript{44}

\textsuperscript{41} Todhunter, E. Neige, "Nutrition and the Health of Children in Alabama". Talk at the annual convention of the Alabama Congress of PTA, Birmingham, April 22, 1949

\textsuperscript{42} Young, Charlotte M., Vivian Lightbody Smudski and Betty F. Steele, "Fall and Spring Diets of School Children in New York State", Journal of the American Dietetic Association, Vol. 27, No. 4, April 1951

\textsuperscript{43} Sando, L. Gene, and Mary Brown Patton, "Lunch Programs in Ohio Public Schools", Journal of the American Dietetic Association, Vol. 27, No. 4, April 1951

\textsuperscript{44} Cooper, Lenna F., and Mary de Garmo Bryan, "Supplementing the School Lunch", Journal of Home Economics, Vol. 43, No. 5, May 1951
A USDA study of 428 schools shows that the lunch price charged children affects participation. The report of the study shows that

(1) The percentage of enrollment taking a complete lunch is closely associated with the price charged for the lunch; and

(2) When the price charged for the lunch in a school is increased, participation generally decreased conversely; lowered prices mean higher participation. A price of 20 cents or less for the Type A lunch meant participation by one half or more of the children. At 25 cents, one third purchased the lunch and at 30 cents one fifth participated. 45

Florida

What are present school lunch conditions and practices in Florida?

There is a great distance between what people say they want in school lunch services and what most counties are now providing, as evidenced by a comparison of statements of beliefs, recommendations of various survey and evaluation committees and reports of what is actually happening. For example, State Board Regulations adopted May 16, 1950, declare it to be the responsibility of County Boards to:

Employ personnel and provide for personnel training programs and materials. Provide in their budget tax funds to cover personnel, facilities, and other expenses connected with the school lunch program, excluding the cost of food.

At the same time only a few counties have approached actual achievement of that goal.

In October, 1950, only 3.3% of the lunches were served without milk as compared to 14.9% in 1947-1948. Florida's program has improved

rapidly as compared to other areas, as shown by the percent of Type A lunches served:

<table>
<thead>
<tr>
<th>Year</th>
<th>Florida</th>
<th>Southern Region</th>
<th>United States</th>
</tr>
</thead>
<tbody>
<tr>
<td>1945-46</td>
<td>57.7</td>
<td>62.8</td>
<td>54.1</td>
</tr>
<tr>
<td>1949-50</td>
<td>93.3</td>
<td>78.9</td>
<td>64.9</td>
</tr>
</tbody>
</table>

Although the growth and improvement has been great, many undesirable practices exist in this state, as in other states. In fact, conditions are so bad that the American Medical Association, the American Dental Association, the American Dietetic Association, the Southern States Work Conference on Educational Problems, and a few state and county boards of education have issued official statements condemning the sale of carbonated beverages and other "penny snatchers" in public schools.

In the past, Federal funds have been apportioned to Florida counties on the basis of attendance, county effort and ability. The method provides a premium on, and thereby encourages, local effort. This brings about rapid improvement in most areas but penalizes children where counties do not make an effort equal to their ability. Would it be better to help children on the basis of need regardless of county effort?

The increase in Federal funds has not kept pace with the growth of the program. The percent of the cost borne by the child is increasing.

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1945-46:
- Child: 59%
- Federal Tax: 36%
- Other: 5%

1949-50:
- Child: 64%
- Federal and State Taxes: 22%
- Other: 14%
If adequate lunches are to be provided at prices children can afford to pay, the school lunch dollar should be provided as follows:

<table>
<thead>
<tr>
<th></th>
<th>Per Cent</th>
<th>Amount in Cents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child</td>
<td>56-65</td>
<td>15-20</td>
</tr>
<tr>
<td>Federal Taxes</td>
<td>10-12</td>
<td>2-9</td>
</tr>
<tr>
<td>State and County Taxes</td>
<td>30-35</td>
<td>9-12</td>
</tr>
</tbody>
</table>

The educational philosophy of the principal is reflected in the school lunch experiences provided for children. In many areas teachers are making a conscientious effort to realize the maximum educational potential of the school lunch program. Other teachers are nullifying their classroom instruction by the example they set in the school dining room.

Many new school lunch departments are being constructed. Generally, these are well planned and fairly adequate. In some instances, school officials have not taken full advantage of help available through building and other specialists. Money has, in some instances, been poorly spent for equipment unsuited to school lunch purposes. At times schools have spent funds for equipment that should have been spent for food.

Local vendors have been favored with school lunch business regardless of quality and quantity of service and price offered. This has operated to the detriment of the program, but fortunately is not a common practice and is waning.

Personnel have been employed on the basis of friendships or political favor rather than qualifications for the job. This practice is almost extinct. Unqualified personnel are still employed because of
low wages and the scarcity of properly trained personnel in some areas. Generally workers are anxious to benefit from personnel training. County and state supervisors are placing major emphasis on personnel training. As counties assume payroll responsibilities better qualified personnel will be employed and more food will be put on the plate. Florida school lunch personnel are eligible for participation in the County Officers and Employees Retirement System, and to receive Workmen's Compensation benefits. Although these are compulsory laws, all employees are not yet participating because school officials have not assumed their responsibilities in this connection.

Through the cooperation of the State and County Health officials, frequent examinations of personnel and inspections of departments are made.

School lunch accounting, reporting and auditing procedures and practices have improved to such an extent that they are no longer a "headache" in the state as a whole.

Evaluation committees have praised school lunch services in many schools visited and have offered constructive criticism. In some instances, school lunch services were so sub-standard that committees issued warnings regarding future accreditation status unless certain improvements were made.

Relationships with other agencies are constantly improving. It is now a generally accepted belief that school lunch programs should be operated by school officials rather than by such groups as the Parent Teacher Association and other civic groups. The new National Parent Teacher Association "Community School Lunch Score Card", properly used,
should prove to be an effective device for further expanding and improving school lunch services.

The problem of free school lunches apparently is a permanent problem and a controversial issue. Some schools appear to be very liberal, while others are extra conservative and charge that free lunches are detrimental. The following excerpts from an editorial which appeared in a Florida daily paper express a sound belief regarding the problem:

The children of parents who will drink beer when the children have not enough to eat, deserve a chance in life, like all other children. If there were some way to penalize or punish the parents, it would be a different matter. But why penalize children no matter who or what their parents are?

The children of today are the hope of tomorrow. Maybe with nourishing lunches at noon and the good schools we have provided all children will turn out better than their parents -- including the children of parents who drink beer while their children go hungry.

Many studies and reports of present practices in the forty-eight states show that much has been accomplished, but much remains to be done, many practices need to be improved.

There is much "unfinished school lunch business" to be done.

46 "School Lunch and Freedom", Editorial from "Tallahassee Democrat", February 27, 1950
COUNTY SCHOOL LUNCH PLANS FOR 1951-1952

In order to determine County plans, including services to be provided, children to be served, personnel to be employed, program costs, sources and amounts of income, and tax funds to be provided for the program, a survey was made. Below is a summary of the information reported by the counties on the form, "School Lunch Plans 1951-1952 for _______ County". A copy of the memorandum requesting the information and the form used may be found on page 63 of the appendix of this paper.

To date 14 counties have returned the completed form, only 10 were received in time for inclusion in the chart found on page 63.

The counties reporting are representative of the State as a whole. They include the wealthiest and the poorest and a good distribution of other income levels, large and small, rural and urban counties. It is believed that their plans are typical. The plans and former actions show that counties want to provide adequate school lunch services. The greatest need is funds.

The 14 county plans show that:

1. Seven of the 14 counties definitely will not be able to provide lunches for the cost of food. The others are hoping to at least nearly achieve the goal.

2. All 14 expect to meet free lunch needs. One county said, "as far as is economically possible".
3. Eight of the 14 counties will have one or more school lunch supervisors. Some of them because of the large number of programs will need more than they can provide. Two of the counties will use other educational supervisors for part-time school lunch supervision. All counties plan to provide personnel training.

4. Nine counties will not be able to meet local unit payroll costs from tax funds. The other five hope to meet this need. Two of these have doubts as to achievement at present.

5. Ten of the 14 will appoint school lunch personnel on the same basis as other personnel. This shows considerable progress.

Most counties cannot adequately support the program until state school lunch funds are provided.
VI
SOME WAYS TO IMPROVE THE PROGRAM

School lunch funds should be provided for three purposes, supervision and administration, facilities, and local unit operating costs.

Supervision

As mentioned earlier, qualified supervision should be provided for all programs in accordance with State Board Regulations (See page 13 of this paper). Funds for the payment of supervisors' salaries in Florida may come from Supervisory or Administrative and Special Instructional Service Units or from other county sources. Regardless of the source of funds all supervisors should meet needed qualifications and hold a valid state school lunch certificate.

Local unit operating funds should not be used to meet any of the expenses of operating the county office or for supervisory and administrative costs. Nor should they be used to supplement the salaries of full time employees of the school system employed for other purposes such as teachers, principals, office workers, and so forth.

Facilities

Funds for school lunch facilities should be provided from the same sources as are funds for all other school facilities. Bond
issues and Foundation Program Capital Outlay funds have made possible the construction of many school lunch departments during the past few years. It is presumed that the program to provide adequate school lunch facilities will proceed along the same lines. School lunch facilities should not be provided at the expense of other equally important facilities. Nor should school lunch facilities be neglected to provide less important or less sorely needed facilities for other phases of the school program.

Civic groups continue to donate or help raise funds for a piece of equipment or to improve the department from time to time. This help is needed in many areas and is appreciated. Never the less, such gifts should not be accepted if the donors require that, "strings be tied to them". Such funds should be spent by school officials for items most needed and according to regular specifications and purchasing procedures and requirements. The items become school property and should be inventoried and accounted for just as are items purchased with tax funds. School officials should not depend on donations for school lunch equipment.

Funds

The funds derived from sale of lunches, Federal reimbursement, donations for local unit operating costs, and funds budgeted by the county for operation of local school lunch units are inadequate to properly support the program. Their diversion for other purposes should not be tolerated. The first concern should always be to provide
sufficient amounts and varieties of food to meet the needs of the children.

The school lunch program faces the danger that minimum standards will become a maximum program. This is especially true when states and counties work towards the goal "to meet Federal matching requirements". The goal should always be to provide nutritionally adequate lunches for all children at a cost they can afford to pay. Should the state and counties stop when they have hired a supervisor, provided minimum facilities, and met Federal matching requirements it will be impossible to serve nutritionally adequate lunches in most areas. The state and counties must help pay local unit operating costs up to their ability, at least labor costs, if adequate lunches are to be served.

Local Unit Costs

Local unit operating costs should be financed on a basis that will assure adequate lunches for all. This requires an adequate measure of need, and adequate measure of ability, and a satisfactory formula for combining the two. The finance plan should encourage local initiative, safeguard local control, result from democratic planning, united efforts, and should avoid the exploitation of other phases of the education program. It is believed that the formula presented later in this paper meets these specifications.

How much will it cost to serve nutritionally adequate lunches during the coming year? It is estimated that 180,000 children, based on this year's reimbursed attendance plus a normal growth allowance,
will be served reimbursed lunches in 1951-1952. Non-reimbursed programs have not been considered on the presumption that they either do not need financial aid, or do not wish to safeguard the nutritional adequacy of their offerings, or do not wish to meet other program requirements.

At the cost of 35¢ per lunch, (state average for 1949) it will require approximately $10,710,000 to operate local units in 1951-1952, if costs are no higher than they were in 1949. (180,000 estimated SLADA, School Lunch Average Daily Attendance [weight for absences] x 35¢ = $10,710,000).

If the children pay the cost of food, they will provide 60-70% (state average for 1949 was 68%) of the income needed, or an estimated $7,282,000 (68% of $10,710,000). This leaves 32% or approximately $3,427,200 to be provided from tax funds.

The outlook for an increased Federal school lunch appropriation is not bright. Florida may possibly receive as much as $1,200,000 next year (estimated total to be received this year is $1,191,000). $3,427,200 minus $1,200,000 leaves an estimated $2,227,000 that must be obtained from county tax funds if lunches are to be adequate and provided at cost of food.

As mentioned earlier, the National School Lunch Act requires that Federal funds be matched from sources within the states. Matching rates are based on the per capita wealth of each state as it relates to the per capital wealth of other states. For the year 1951-1952 and until 1955, states must put up $1.50 for every Federal dollar received, after that the requirement increases to $3.00 from state sources for every Federal dollar. Florida's wealth is below the national average so the state's matching requirement for this year is 120.9755% instead of 150%. Florida's matching requirement may be estimated as approximately $1,500,000 for next year as compared
to the estimated $2,227,000 needed from county tax funds.

Just to meet matching requirements would be far too little to be provided from state and county taxes if our program is to expand and serve nutritionally adequate lunches. This has been amply demonstrated by the above cited estimates of income and amounts needed next year.

How much should each county raise? If a minimum quality nutritionally adequate service is to be assured all children, funds must be raised on an equalizing basis. We must raise funds where wealth is found and feed children wherever they may be. On an equalizing basis, each county should raise its pro rata share of the approximately $2,227,000 needed. $2,227,000 multiplied by each county’s tax-paying ability gives the amount each county can raise if all counties make a uniform effort. See chart in appendix for county figures. How should budgets be set up? Below is a suggested formula:

Formula for Determining the Amounts and Sources of Funds Needed for Local School Lunch Unit Operating Costs

1. Determine the number of lunches to be served

   A. To children

      (1) Paid School Lunch Average Daily Attendance peak month this year, plus estimated growth (state estimate is 10%) or minus estimated decrease, multiplied by 170 (school days weighted to allow for absences etc.) equals estimated number of lunches to be served to paying children. May be expressed:

      \[ \text{SLADA} \times 170 = \text{no. lunches to be served} \]
(2) Free. Calculated as in IA(1) above.

B. To adults

(1) Paid lunches. Calculate as in IA(1) (may use 180 instead of 170 days).

(2) Served to school lunch employees. Calculate as in IA(1) above, (may use 180 instead of 170 days).

C. Total lunches to be served - IA(1) + IA(2) + IB(1) + IB(2) = total lunches to be served.

II. Determine funds needed:

Total lunches to be served, IC above, multiplied by estimated cost per lunch (state average \(19\frac{1}{2} = 35\%\)) cost to be set by county. May be expressed IC \(\times \frac{\$}{\text{per lunch}} = \$\) needed.

III. Calculate income from county sources:

A. Total paid lunches served to children IA(1) multiplied by the sale price (to be set by county—suggest 25\% for wealthy counties, 20\% for middle income and 15\% for low income counties and/or schools). May be expressed IA(1) \(\times \frac{\$}{\text{per lunch}} = \$\) income from sale of lunches to children.

B. Total paid lunches served to adults using IB calculate as in IIIA above (suggest sale price equal to total cost of lunch).

C. Aid from County-tax paying ability of county times total to be raised by counties of the state. Total to be raised by counties shall be calculated as follows:

Total of amount needed by state minus the total of state income from sale of lunches and federal reimbursement. See chart in appendix for county figures.

D. Total available from county sources. III A plus IIIIB plus IIIIC.

IV. Calculate additional funds needed:

A. Total funds needed—II \(\$\)

B. Funds available from county sources—IIIA \(\$\)

C. Additional funds needed—IVA minus IVB \(\$\)
V. Calculate federal funds to be requested:

A. Multiply total reimbursed lunches to be served children IA (1) plus IA (2) by 9¢ to determine maximum amount of federal aid allowable.

B. If the additional funds needed (IV C) is not in excess of (VA) federal funds allowable, the additional funds needed may be allowed from federal funds apportioned to the state, provided the total amount requested by counties is not in excess of the state apportionment.

C. If the additional funds needed (IV C) is greater than Federal funds allowable (VA), subtract VA from IV C. The funds needed in excess of Federal funds allowable should be provided by extra effort on the part of the counties, donations, special money raising activities, etc. As soon as possible, additional funds should be provided through an amendment of the Foundation Program Law and/or removal of federal ceilings on reimbursement rates.

How should costs be figured for new programs that operate only part of a school year. Use the same formula as for all the year, simply use proper number of school days and add to the total for the county, the additional amount needed.

What happens if additional funds are not provided to meet the needs as shown in VC above? The lunches are not adequate and the program is below the state minimum standard in the amount of the deficit.

What happens if there are extra federal funds after meeting the needs according to the formula? They are re-apportioned to counties having rates below the federal ceiling. This broadens the gap between the services provided in low ability counties and high income counties. It permits counties of highest ability to have enriched programs and forces low ability counties to have sub-standard
programs.

Can this situation be corrected? Yes, the state may seek 1. to have the federal ceiling on rates removed and to secure additional federal funds for the state. (See "Recommendations Federal Level" on page 56 of this paper), and 2. amend the Foundation Program Law to provide the school lunch funds counties need.

How should the Foundation Program Law be amended to meet school lunch needs? Section 31, of the Foundation Program Law might have a sub-section added as follows:

(____) Determining Amount to be Included for School Lunch Units

The number of school lunch units in each county should be computed on the basis of the number of school lunch average daily attendance for the county as prescribed herein:

Units for school lunch shall be based on the number of pupils fed. One school lunch unit shall be allowed for each ____ pupils in average daily school lunch attendance during the preceding school year who were fed at public expense in the county. In computing school lunch units a proportionate part of one unit shall be allowed for any remaining number of school lunch pupils in average daily attendance less than ____.

To determine the amount to be included for school lunch, multiply the number of school lunch units determined for each county according to law by $______. The product shall be the amount included in the minimum foundation program for school lunch; provided, however, that the state board shall have authority to decrease the value of the unit to not less than $______ during any year when study shows that school lunch costs have decreased sufficiently to justify any proposed decrease in the value of the unit.

The State Board shall have authority to establish minimum standards to be met by county boards in expending local funds for operating school lunch units in the county; provided, that all state reimbursed school lunch programs be operated by properly trained and qualified personnel, under the direction of properly qualified and certificated school lunch supervisors. Counties shall provide one supervisor for each ____ school lunch departments.
provided, that for counties having less than 20 school lunch departments, one or more adjoining counties may employ a school lunch supervisor on a joint county plan; provided further, that under such plan no supervisor shall be responsible for more than 30 departments.

State reimbursed schools shall serve only foods and beverages generally recommended by nutrition authorities for inclusion in the normal diets of growing children, shall meet all sanitation and safety requirements established by the State Board of Health and the State Board of Education for school lunch programs, and shall comply with all other State Board regulations relating to school lunch programs.

School lunch units shall be paid only to counties making proper effort according to their ability (exclusive of funds provided for supervision and administration and for capital outlay purposes) to support local units of the school lunch program; provided further, that these funds shall be used only in schools eligible to receive benefit from other Foundation Program Funds.

An alternate plan might be as follows: amend Section 31 of the Foundation Program Law by the addition of a sub-section:

( ) Determining The Amount To Be Included For School Lunch Units

The number of school lunch units in each county shall be computed on the basis of the number and size of school lunch departments as described herein: _____ shall be allowed annually for each school lunch department serving during the preceding year an average of _____ or less lunches per day.

For each department serving from _____ to _____ lunches per day, allow _____ for the first _____ lunches and _____ for each additional child served.

Under either plan, allowances for new department units could be calculated on attendance figures according to the formula used, as of December 31 where the department operated as much as one school month or on April 30 for schools beginning operations too late for inclusion in the December 31 calculation. Units probably should not be allowed until the following year for schools beginning operations after April 1 of any year.
If the above plan is used, the amendment should contain paragraphs 4, 5 and 6 of the first plan.

When additional state funds are provided, how should the school lunch formula be revised? The method used for determining the number to be served and determining the amount of funds needed would not need to be revised, Step III would need to be revised to read as follows:

III Calculate income from county sources

A. Paid lunches to children times sale price equals $___
B. Paid Lunches to adults times sale price equals $___
C. Income from Foundation Program School Lunch Unit equals $___
D. Other county aid—tax paying ability times total to be raised by counties of state, see IIIC in other formula, $___
E. Total available from county sources—Sum of III A, B, C, and D. $___

Step IV would not need to be revised.

Dollars and numbers have not been inserted in the suggested plans because it would be 1953 before action could be taken. A study of needs during the intervening period would permit the use of more reliable figures than any suggested at the present time.
Did you ever sit down after supper some night and think it over . . . why Johnny's bones aren't straight; why Susie can't seem to grasp her problems; why Jimmie's teeth have always given him trouble? Your children are no exceptions. They are suffering from the national disease; malnutrition. And this is no reflection on you more than it is on us all . . . We spend millions a year to improve the bones, growth, beauty of our livestock and the land they feed on, but we plow under our best crop; our kids. If Johnny doesn't like milk, he doesn't drink it. But our farmers don't take a balanced diet for hogs so lightly. The farmer knows it takes calcium to make good meat and bones for a hog.

The quality of Johnny is just as important. And why, in this democracy, where every child's right to free education is taken for granted, it is not also taken for granted that he has a right to a well nourished body? 47

Each generation must learn democratic living anew. Likewise, each generation must learn good food habits anew. Each generation finds the job harder because of the many new food and beverage items constantly appearing on the market. Furthermore, commercial firms through radio, television and other high-powered advertising media spend more money pushing their product, many of which develop poor food habits, than is spent on all of education. This places a tremendous responsibility on the schools—to counteract such tempting propaganda. School Lunch Programs can be of great value in this respect if they set proper examples by offering only foods and beverages required to meet the nutritional needs of growing boys and girls.

From Bible days until 1951 seems like a long time. One might grow impatient, that one still has to justify and prove that, "Food makes a difference in the way one looks, acts, and feels" and "We are what we eat".

Why are school lunches needed? Should they be tax supported? How can enough money be obtained to pay the bills? It will not be easy—old, established phases of education are not yet adequately financed. Money must be found, the cause is worthy and the reward for success great—a healthy group of school age youth throughout the state.

Why are school lunches needed? The answer seems obvious to the initiate; just as obvious as it is to the educator that Florida schools are teaching democratic living and Americanism. Yet, the Florida Legislature has just spent many hours and many state dollars discussing a bill to require that these things be taught weekly in every classroom. They might better have required the provision of an adequate lunch for each child daily, which is far from being achieved. Since there are those even among the leaders in the state who do not believe the schools are teaching the essentials for our survival as a nation, one should gain enough courage to continue for years to come to plug for and justify the school lunch program.

The discovery of a need and the finding of sufficient dollars to purchase the product is not enough. It takes public understanding and the cooperation of all concerned to solve educational and social problems of which the school lunch is one. It will take the nutrition authorities, teachers, professional organizations, civic groups, PTA school lunch score cards48 (which recommend that tax dollars "foot the

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articles such as "Has Your Child Half a Hog's Chance" and "They're Playing Politics With Our Children's Health" in popular magazines, and editorials such as the one on free meals mentioned earlier in this paper, together with the work of school boards and school lunch personnel to convince the general public that school lunches are good for children and are worth their weight in gold.

The defenders of free enterprise must realize that free lunches will no more start us on the path to socialism than the public school system sent idle parents staggering from whiskey shops.

I will admit it will take time to achieve free lunches in our nursery and grammar schools. Since the human learns quickest through necessity, it will in all likelihood take the bitter lesson of another depression. After all, we were forced to institute free meals in our public schools in the last depression. If we have another, the present program, which reaches only a limited number of our children, will prove its inadequacy and its injustice to those who are now excluded. The human need will again force us to take the next step in this program, as material necessity forced us to take the first. Of course, if we used our intelligence we would organize a free school lunch program as soon as possible, as a defense against social and economic maladjustments of depression.

There must be enthusiastic participation on the part of school officials and legislators, and not just lip service. Some counties are now doing all they are able to do, others are making a greater effort than their ability would indicate they can. Some are at the lip service stage, and some really meaning it say, "We would if we could, provide

50 Ratcliff, J. D., "They're Playing Politics With Our Children's Health," McCalls Magazine, September, 1950. This article deals critically with the administration of the School Lunch Program by the U. S. Department of Agriculture and State Department of Education. It offers food for thought.
adequate finances for the school lunch program". For most counties that statement is literally true. Until more state aid is provided, counties cannot provide nutritionally adequate lunches for the children of the state.

Florida is the Sunshine State, the Citrus State, a fruit and vegetable state. It is fast becoming a dairy and beef state. These and many other resources, including per capita wealth make it easily possible for Florida through the generous use of our own food products to become—the state of healthy children and adults. If we use our resources wisely and provide adequate educational services, including adequate school lunches for all the children of the state, Florida will become truly a great state.
VIII

RECOMMENDATIONS

Federal Level

Change Federal requirements, and practices and/or amend the National School Lunch Act as needed to make possible the following improvements:

1. Apportion funds to the states on an equalization basis, reimbursed school lunch average daily attendance.

2. Remove or raise present ceilings on per lunch rates of reimbursement, to make possible the provision of greater aid to schools with limited ability. Federal reimbursement should not exceed the total cost of purchased food used.

3. Provide nonfood assistance as required under section 5 of the Act. This would make possible greater program expansion.

4. Reduce the amount of funds used for administrative expenses by the Secretary. Increase the Home Economics staff. Add the funds thus gained to cash apportionments to states.

5. Discontinue Section 6 commodities and use the funds gained thereby for cash reimbursement. This would help to equalize services, for example $56,000 of Section 6 funds were granted to Florida this year because the cost of dried fruit went so high that a purchase order was cancelled. As Section 6 commodities the $56,000 would have been spread to reach approximately 163,000 reimbursed children in the state at a uniform per pupil rate. As cash the state through rate increases used the funds to aid a few thousand of the most needy children on a need basis.

6. Enforce matching requirements and do not allow "sale of lunch income" to count for matching.

7. Reimburse only those schools safeguarding the nutritional adequacy of all lunches served. This would make all reimbursed programs nutritionally sound and eliminate much confusion as regards requirements from state to state.
8. Discontinue present practice on holding annual regional Federal-state conferences. Initiate practice of holding a national conference every other year and regional conferences on the alternate years.

Florida

1. Florida should help maintain and improve the health of its children by making a much larger investment in the school lunch program.

2. Variations in the distribution of children, abilities of counties, prior or more pressing needs for the school tax dollar, attitudes of the people, and limitations of the Federal school lunch funds available for the state and per child, point to the need of greater equalization through increased state aid on a Foundation Program basis.

3. A school lunch foundation program should provide for each child a nutritionally adequate lunch for the approximate cost of the food. The remainder of the costs should be jointly shared by the Federal Government and the state and counties. The state should guarantee that this is made effective in each county by providing from state funds the difference between the total cost of the program and the total amount available from:

   1. Sale of lunch at approximate cost of food to children able to pay for them, plus
   2. School lunch federal reimbursement, plus
   3. Amount to be provided by making a reasonable and uniform effort based on tax-paying ability.

4. The county board of each county should arrange to make available for each child an adequate lunch for the cost of food. This means that county boards should include in their budgets sufficient funds to cover personnel, facilities, and other expenses connected with the school lunch program. This includes adequate provisions for free lunches at no cost to children paying for their own lunches.

5. Each county should be permitted and encouraged to provide and finance from local revenue improved school lunch services in accordance with the wishes of the citizens.

6. The gap between the amounts and quality of school lunch service provided in wealthy and poor counties, urban and rural, elementary and high schools, and white and Negro schools should be closed at an accelerated speed.
7. County organization and administration of the school lunch programs, and methods of financing them should be modified to conform to changing needs.

8. The school lunch program is the responsibility of the school and should be under the direct supervision of the school authorities. The school should be responsible for coordinating all activities of other groups interested in the school lunch program.

9. School lunch personnel should be employed by the county board on a contract basis and on the basis of ability and qualifications and should be trained for their work. The County Officers and Employees Retirement Act should be complied with as regards school lunch personnel. Sick leave should be provided. The size of staff should be more carefully adjusted to the meal load and other program needs. Adequate, properly qualified supervisory staff should be provided. Persons handling school lunch funds should be bonded in compliance with existing laws. Principals should delegate detail operational responsibilities to school lunch personnel and not permit the program to encroach upon their main function of directing instruction.

10. School lunch building plans should be more carefully developed to meet community needs, to conform to accepted standards, and to allow for expansion. Maintenance programs should be improved.

11. Counties should provide school lunch non-food supplies to every department. Allocations should be made on an equitable basis. Better storage facilities for supplies are needed. Personnel should be trained to conserve and use supplies effectively. Supplies should be purchased at the county level on a competitive bid and specification basis.

12. All school lunch funds should be accounted for according to standard procedures and audited annually.

2. Ahmann, Chester F., Ouida Davis Abbott and Georgia Westover, A Nutritional Study of the White School Children in Five Representative Counties in Florida. Florida Agricultural Experiment Station, Gainesville, Bulletin #216, 1930


5. Bible, Daniel, Chapter I


16. Florida State Board of Education, "Regulations Relating to Units for Supervisors of Instruction", Tallahassee, March 1950


30. School of Public Administration, Florida State University, Public Education in Florida A Report to the Legislative Council of the Florida State Legislature, 1950.


34. "State and Local Financing of Public Schools", Bulletin No. 1, 1941.


STATE OF FLORIDA
DEPARTMENT OF EDUCATION
TALLAHASSEE

March 21, 1951

MEMORANDUM

TO: State School Lunch Supervisors

FROM: Mrs. Thelma G. Flanagan

A graduate class in Educational Finance at Florida State University is studying school finance patterns, problems, needs and plans throughout the nation. Recent school finance publications such as "The Forty-eight State School Systems" by Francis S. Chase and Edgar L. Morphet, and "Financing Public Schools in the United States" by Arvid J. Burke, contain much less information on school lunch finance than on other phases of the school program. In order to have a complete picture of educational finance, it seems desirable to secure first-hand information from state school lunch supervisors on the subject of school lunch finance.

Our State Legislature convenes on April 3. As state finance needs are discussed, questions are apt to be asked regarding school lunch finance and service in other states. For that reason up-to-date, nation-wide information will be of particular value to this office at the present time.

To meet these needs the attached survey form has been developed. The answers will (1) show the degree of development, the characteristics and financial status of school lunch programs now being operated in the nation and (2) will provide information from other states which may be helpful in improving our program in Florida.

It will be most helpful and will be deeply appreciated if you will complete the attached checklist and return one copy to Mrs. Thelma G. Flanagan, State School Lunch Supervisor, School Lunch Program, State Department of Education, Tallahassee, Florida, on or before April 15. The forms received by the deadline will be tabulated and summarized and reported to the class and to you.

Thank you so much for your contribution to this important project.
INSTRUCTIONS FOR SCHOOL LUNCH SURVEY CHECKLIST.

When the various items are being checked or completed, the "prevailing situation" as regards provisions, conditions or characteristics of the majority of the counties and school lunch programs in your State should be kept in mind.

It is suggested that the person completing the form ask: "How well do the practices in most of the school lunch programs in the state meet the needs of the pupils?" As the form is checked, factors such as inadequacy of staff, facilities or funds available should not be considered justification for failure to provide nutritionally adequate and educationally sound school lunch service for the children of the state. The two-fold purpose of the study--evaluation and improvement--should be kept in mind. Discriminating judgment is essential if these purposes are to be achieved.

This checklist consists of provisions, conditions, or characteristics found in school lunch programs. All of them may not be necessary or even applicable in every State, County or School. Many schools or the majority of schools in your State may therefore lack some of the items listed but have other compensating features. The checklist is intended to provide information for determining national-wide practices and trends in the development of the school lunch programs. The use of the checklist requires five scores:

3 if the provision called for in a given item of the checklist is made extensively, number the item in the parenthesis preceding it with a "3";

2 if the provision is made to some extent, number the item with a "2";

1 if the provision or condition is made to a very limited extent, number the item with a "1";

N if a provision is missing but is needed, letter the item with an "N";

N if any provision or condition is missing and is not desirable or appropriate for the majority of the schools in the State, letter such item with an "N".

Use extra sheets if necessary on the following:

Section I - items 17, 18
Section II - items 9, 10, 11, 14 & 15
16. Participates in state and community nutrition programs with other agencies.

17. List any services not shown on checklist which you think the state and field staff should render, such as research and statistical work, preparation of job specifications, etc.

18. List the services provided by your state and field staff which you think are the most helpful in improving and expanding the school lunch program.

II. WAYS SCHOOL LUNCH PROGRAMS ARE - OR SHOULD BE - FINANCED

1. State Tax Funds are used for the school lunch program as follows:

   b. Supervisory staff and services.
   c. Operation and maintenance funds, including such items as local payroll, personnel training, utilities, cleaning supplies, paper goods, repair and replacement of expendable equipment, commodity distribution, etc.
   d. Free meals.
   e. Food

2. Local Tax Funds (county, local school district, etc.) are used for the school lunch program as follows:

   b. Supervisory staff and services.
   c. Operation and maintenance funds, including such items as local payroll, personnel training, utilities, cleaning supplies, paper goods, repair and replacement of expendable equipment, commodity distribution, etc.
   d. Free meals.
   e. Food

3. Counties and/or districts provide sufficient tax funds for the school lunch program to meet the matching requirements for the National School Lunch Act.

4. Counties and/or districts make available for each child an adequate lunch for the cost of the food.

Please give current approximate average figures in your State for a Type A lunch with milk:

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Food</td>
<td></td>
</tr>
<tr>
<td>(b) Labor</td>
<td></td>
</tr>
<tr>
<td>(c) Miscellaneous*</td>
<td></td>
</tr>
<tr>
<td>(d) Total</td>
<td></td>
</tr>
</tbody>
</table>

6. Give approximate % of school lunch income received from:

<table>
<thead>
<tr>
<th>Source</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Child</td>
<td></td>
</tr>
<tr>
<td>(b) Non-federal donations</td>
<td></td>
</tr>
<tr>
<td>(c) Local tax</td>
<td></td>
</tr>
<tr>
<td>(d) State tax</td>
<td></td>
</tr>
<tr>
<td>(e) Federal commodities</td>
<td></td>
</tr>
<tr>
<td>(f) Federal reimbursement</td>
<td></td>
</tr>
<tr>
<td>(g) Total</td>
<td></td>
</tr>
</tbody>
</table>

*exclusive of non-expendable equipment.
# Calif.-10... The same per meal rate of Federal reimbursement is paid throughout the State for type A meals. There are variable rates of reimbursement for type C meals.

## Del.-6..... Income other than from the child 1/4%. Section 11-7 not answered.

### Ga.-6..... Excluding commodities, child 68%, non-Federal .01%, Federal reimbursement 27%.

## -10..... Rates based on average number lunches served.

### Fla.-10.... Variable rate based on need. County apportionment based on School Lunch attendance,

County ability and effort to support the School Lunch Program.

Notes continued on following page.
### TABLE OF SCHOOL LUNCH SERVICES
**PROVIDED BY STATES**
(Continued)

**NOTE:** Numbers in column headings refer to item numbers on survey form.

| STATE | 3 | 4 | 5a | 5b | 5c | 5d | 6a | 6b | 6c | 6d | 6e | 6f | 6g | 7a | 7b | 7c | 7d | 7e | 10 |
|-------|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Ark.  |  |  |    |    |    | 24 | 69 | 7  |    |    |    |    |    |    |    |    |    |    | Yes |
| Calif.| 3 | 2 | 15 | 10 | 02 | 27 | 65 | -- | -- | 10 | 8 | -- | 15 | -- | -- | -- | x  | -- | -- | x  |
| Del.  | 3 | 2 |    |    |    | 62 | 3  | 2  | 8  | -- | 10 |    |    |    |    |    |    |    |    |    | Yes |
| Fla.  | 3 | 1 | 23 | 08 | 02 | 33 | 70.4| 3.6| 2.8| -- | 11.4| 11.8| 100 | -- | x  | x  | x  |    | -- |    |    |    | Yes |
| Idaho | 13 | 08 | 02 |    |    | 23 | 60 | 04 |    |    | 3  |    | 22 | 11 | 100 | -- |    |    |    |    |    | Yes |
| I1l.  | 15 |    | 7.5| 2.5|    | 25 | 71.5| -- | -- | 11.5|    | 17 |    |    | X  | -- |    |    |    |    |    | Yes |
| Ind.  | 10 | 5  | 5  |    |    | 20 | 20 | 20 | 10 | 10 | 20 | 20 | 100 | -- |    |    |    |    |    |    | Yes |
| Iowa  | 14.7| 6.9| .9 |    |    | 22.5| 71.5| 5.4|    |    | 3.2 |    | 16.9| 100 | x  |    |    |    |    |    |    | Yes |
| Ky.   | 1  | 3  | 21.6| 4 | 1  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | Yes |
| Md.   | 20 | 08 | 02 |    |    | 30 | 69 | 1.1| 8.3| .4 |    | 9.4 |    | 11.8| 100 | M 2 | 1  |    |    |    |    | No |
| Minn. | 20 | 6 | .6 | .5 |    | 27 | 55 | 2  | 2  | 4  | 18 | 19 | 100 | x  |    |    |    |    |    |    | No |
| Mo.   | 60 | 5  | 5  |    |    | 60 | 5  | 5  | 0  |    | 10 | 20 | 100 | -- |    |    |    |    |    |    | Yes |
| Nebr. | 15 | 6  | 2  |    |    | 23 | 60 | 4.2|    |    | none|    |    | 25.7| 89.9|-- |    |    |    |    |    | X  | Yes |
| N.C.  | 16.84| 5.6 | 6.0 |    |    | 23.5| 61 | 4  |    |    | 1  |    |    | 17 | 17 | 100 |    |    |    |    |    |    | No |
| Ohio  | 12.0| 6.0 | 2.0|    |    | 20.0| 53 | 9  |    |    | 2  | 21 | 15 | 100 | -- | X  | X  |    |    |    |    | Yes |
| R. I. | 3  | 18 | 10 | 02 |    | 30 | 83 | 0  |    |    | 6  |    | 11 | 100 | x  |    |    |    |    |    |    | Yes |
| S. Dak.| 3  | 15 | 9  | 1  |    | 35 | 59 | .099|    |    | none|    |    | 39  |    |    |    |    |    |    |    | Yes |
| Tenn. | 3  | 3  | 31 | 08 | 02 | 30 | 63 | 1  | 6  |    | 17 | 23 | 11 | 100 | 3  |    |    |    |    |    | No |
| Utah  | 3  | 3  | 14 | 08 | 02 | 28 | 48 | -- |    |    | 1  | 17 | 23 | 11 | 100 | x  |    |    |    |    | No |
| Va.   | 3  | 20 | 7.5| 2.5|    | 20 | 63 | 1  | 6  |    | 17 | 23 | 11 | 100 | x  |    |    |    |    |    | No |
| W.Va. | No 2| 3  | 19 | 7  | 2  | 28 | 60 | 4  |    |    | 5  |    | 28 | 100 |    |    |    |    |    |    | No |
| Wis.  | 20.9| 7.1| 3.2|    |    | 31.2| 66 |   |    |    | 9  |    | 25 | 100 | -- |    |    |    |    |    | Yes |
| Ga.   | 13 | 06 | 01 |    |    | 20 | 50 | .009|    |    | 25 | 20 | 96 |    |    |    |    |    |    | XX |

**Note:** Uniform rate except in 2 "distress area" counties where a $2 higher rate is paid.  
**Note:** N.C. -10... Uses state tax funds at local level for personnel training only. Variable rates based on school lunch average daily attendance.  
**Note:** Ohio-6... Per meal cost figures higher in city than in county schools. Uniform rate of reimbursement with few exceptions.
MEMORANDUM

To: County Superintendents and School Lunch Supervisors

From: Mrs. Thelma G. Flanagan, Supervisor, School Lunch Program

STATE OF FLORIDA
DEPARTMENT OF EDUCATION
Tallahassee

April 13, 1951

We are enclosing a form entitled "School Lunch Plans 1951-52 for __________ County." We need your help in getting this information:

1. Required annually by the USDA as a prerequisite to the release of school lunch funds for the coming year.

2. Needed in setting up next year's school lunch county apportionment formula and matching requirements.

3. Frequently requested during legislative sessions.

4. For use by graduate students in School Finance at Florida State University.

WHAT KIND OF SCHOOL LUNCH PLANS SHOULD COUNTIES MAKE FOR 1951-52?

In 1946, objectives and plans for the state's program were recommended by the Florida Citizens Committee on Education as follows: "...The county board of each county should arrange to make available for each child an adequate lunch for the cost of food. This means that county boards should include in their budgets sufficient funds to cover personnel, facilities and other expenses connected with the school lunch program."

Most counties have made considerable effort and progress in expanding and improving their school lunch services in line with these recommendations since the enactment of the Foundation Program law.

Four years later, in 1950, the Legislative Council of the state legislature sponsored a follow-up study to provide an answer to the questions "What are we getting for our money under the minimum education program law?" "Is the status of education better or worse than it was reported to be in 1946?"

The 1950 survey committee made a special study of the school lunch program and found that in the six counties studied, 91% of the citizens believe that the tax supported program of education should provide adequate lunches for all children for the cost of food, and that "The potentialities of the School Lunch Program are as yet hardly realized. For the first time in the history of the United States there is now available through the School Lunch Program a means of mass improvement in health and nutrition of school children with resultant impact upon the family, the community, the state, and the nation. The School Lunch Program, when fully accepted and supported, will be a primary factor in over-coming malnutrition with its incubus of misery, sickness, poverty, and illiteracy."**

* "Education and Florida's Future". 1947 p. 47
** "Public Education in Florida". 1950 p. 310
School Lunch Plans 1951-1952
for __________ County

County Application for School Lunch Reimbursement

DESCRIPTION OF SERVICES TO BE PROVIDED:

Describe briefly the kind of school lunch program the people of the county consider essential for 1951-1952. Use additional sheet if needed.

Presuming that the legislature provides adequate funds for meeting foundation program needs during the coming biennium, the county will or will not be able to meet the following needs of children in schools having school lunch facilities.

1. The county will ___ will not ___ in 1951-1952 make available nutritionally adequate lunches for all children for the cost of food only.

2. All children unable to pay for their lunch will ___ will not ___ receive free lunches.

3. Adequate school lunch supervision and personnel training will ___ will not ___ be provided.

4. Local school lunch payroll costs will ___ will not ___ be met from county tax funds.

5. School lunch personnel will ___ will not ___ be appointed by the School Board on the same basis as are other school personnel.

<table>
<thead>
<tr>
<th>CHILDREN TO BE SERVED (Estimated)</th>
<th># Depts.</th>
<th>Estimated SLADA</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Currently Reimbursed Programs that will continue participating in the Reimbursement Program, 1951-52</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Existing Non-Reimbursed Programs that plan to participate in the Reimbursement Program 1951-52</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. New departments to be operated and on the Reimbursement Program for the first time 1951-52.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Will operate over ½ year. sch. enrollment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Will operate less than ½ year. sch. enrollment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Total Reimb. Programs, attach list schools to be reimb. (1 ≠ 2 ≠ 3 a &amp; b)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Total non-reimbursed programs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total to be served free daily No.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Total School Lunch Programs (Item 4 ≠ Item 5 above)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. (Increase) (Decrease) next year over this year.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Schools with no School Lunch Department (In col. 2 put school ADA.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Ave. SLADA (Ct. through April) 1950-51 plus estimated growth.
PERSONNEL TO BE EMPLOYED 1951-52 (Estimated)

1. County Level
   No.  
   Supervisors:
   a. Full Time
   b. Part-time (___% SL time)*
   Clerical Assistants:
   a. Full Time
   b. Part-Time (___% SL time)*

2. Local Level
   No.  
   Managers:
   a. Full time
   b. Part-time (___% SL time)*
   Others:
   a. Full time
   b. Part-time (___% SL time)*

COST, SOURCES AND AMOUNTS OF INCOME FOR OPERATION OF LOCAL UNITS (Estimated)

1. Total Lunches (B 4, Col. 2 / No. adults to be served X 180 days) $ 
2. Amount Needed (Total Lunches D 1 above X cost per lunch)** 
3. Beg. cash bal. (Co. total est. balance end of this year). 
4. Income, sale of lunches (D 1 above less total free lunches X average sale price) 
5. Income from County Tax Funds 
6. Cash Donations 
7. Total Available (Sum of Items D 3, 4, 5, and 6) 
8. Fed. Reimb. needed (D 2 - D 7 or 9% X Item D 4 Col. 2 x 180% whichever is smaller) 
9. (Bal.,)(Deficit) end of next year.

COUNTY TAX FUNDS TO BE PROVIDED (Estimated)
Tax funds will be used for S.L. as follows: (If an estimated amount can be given, enter that amount in Column 1 in each Section; if this cannot be given, enter a check under Column 2 in each Section).

<table>
<thead>
<tr>
<th>County Pays Total</th>
<th>County Pays Part of Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>2201 or 220 1/4 Salaries of Directors or Sup. $</td>
<td>$</td>
</tr>
<tr>
<td>2205 Salaries of Clerical Assistants</td>
<td></td>
</tr>
<tr>
<td>2210 Other Expenses</td>
<td></td>
</tr>
<tr>
<td>2302 Fuel</td>
<td></td>
</tr>
<tr>
<td>2303 Utilities</td>
<td></td>
</tr>
<tr>
<td>230 1/4 Other Operation Expenses</td>
<td></td>
</tr>
<tr>
<td>2401 Repairs (Equipment Only)</td>
<td></td>
</tr>
<tr>
<td>2506 a. Managers Salaries</td>
<td></td>
</tr>
<tr>
<td>b. Workers Salaries</td>
<td></td>
</tr>
<tr>
<td>c. Commodity Distribution</td>
<td></td>
</tr>
<tr>
<td>2601 a. Premiums, Workman's Comp.</td>
<td></td>
</tr>
<tr>
<td>b. Ins. SL Bldg. &amp; Equip.</td>
<td></td>
</tr>
<tr>
<td>c. Premiums, Surety Bonds.</td>
<td></td>
</tr>
<tr>
<td>d. Retirement-Co. Officers &amp; Emp.</td>
<td></td>
</tr>
<tr>
<td>2605 Other Fixed Charges</td>
<td></td>
</tr>
<tr>
<td>2805 Equipment</td>
<td></td>
</tr>
<tr>
<td>Total Tax Funds to be provided</td>
<td>$</td>
</tr>
</tbody>
</table>

Note: Amount to be supplied by County reported in D 5 should be the same sum of items 2302, 2303, 230 1/4, 2401, 2506 a and b.

Part-Time employees who spend less than 20% of their time on S.L. work should not be reported.
For current cost see S.L. No. Reports, Item 50.

Chairman of Board ________________________  
County Superintendent ________________________  
School Lunch Supervisor ________________________  
DATE ________________________
<table>
<thead>
<tr>
<th></th>
<th>Estimated SLADA</th>
<th>Estimated Funds Needed</th>
<th>Sale of Lunches and Donations</th>
<th>County Taxes Needed</th>
<th>Additional Funds Needed</th>
<th>R</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FLORIDA</strong></td>
<td>180,000</td>
<td>$10,710,000</td>
<td>$7,282,000</td>
<td>$2,227,000</td>
<td>$</td>
<td>3</td>
</tr>
<tr>
<td><strong>DADE</strong></td>
<td>23,968</td>
<td>1,719,507</td>
<td>1,183,458</td>
<td>581,202</td>
<td>451,530</td>
<td>3</td>
</tr>
<tr>
<td><strong>VOLUSIA</strong></td>
<td>4,900</td>
<td>301,320</td>
<td>221,045</td>
<td>72,778</td>
<td>7,497</td>
<td>7</td>
</tr>
<tr>
<td><strong>LEON</strong></td>
<td>2,500</td>
<td>111,240</td>
<td>71,525</td>
<td>28,483</td>
<td>11,232</td>
<td>11</td>
</tr>
<tr>
<td><strong>MARION</strong></td>
<td>4,000</td>
<td>214,477</td>
<td>144,244</td>
<td>27,258</td>
<td>42,975</td>
<td>27</td>
</tr>
<tr>
<td><strong>DESOYO</strong></td>
<td>472</td>
<td>30,001</td>
<td>19,362</td>
<td>4,899</td>
<td>5,740</td>
<td>8</td>
</tr>
<tr>
<td><strong>CLAY</strong></td>
<td>1,700</td>
<td>86,450</td>
<td>55,800</td>
<td>4,721</td>
<td>25,929</td>
<td>56</td>
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<tr>
<td><strong>TAYLOR</strong></td>
<td>870</td>
<td>47,023</td>
<td>23,490</td>
<td>4,543</td>
<td>18,990</td>
<td>34</td>
</tr>
<tr>
<td><strong>BRADFORD</strong></td>
<td>1,416</td>
<td>71,247</td>
<td>37,713</td>
<td>4,431</td>
<td>29,103</td>
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<tr>
<td><strong>JEFFERSON</strong></td>
<td>700</td>
<td>23,940</td>
<td>2,223</td>
<td>4,142</td>
<td>17,575</td>
<td>8</td>
</tr>
<tr>
<td><strong>UNION</strong></td>
<td>550</td>
<td>25,272</td>
<td>15,039</td>
<td>1,469</td>
<td>8,764</td>
<td>34</td>
</tr>
</tbody>
</table>

1. Raising of Federal ceiling would make it possible to meet these needs.
2. State Funds and increased effort on the part of some counties needed to meet these needs.
3. If county budgeted according to ability, income from county sources would meet these needs.
4. Effort exceeds ability.

NOTE: Counties listed in descending order of tax paying ability.
TENTATIVE AMOUNTS COUNTIES SHOULD PROVIDE
FOR OPERATION OF SCHOOL LUNCH PROGRAM, 1951--1952

<table>
<thead>
<tr>
<th>County</th>
<th>Amount (Dollars)</th>
<th>Tentative Tax Paying Ability Figure (Dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Florida</td>
<td>$2,227,000</td>
<td></td>
</tr>
<tr>
<td>Dade</td>
<td>581,202</td>
<td>6,859</td>
</tr>
<tr>
<td>Duval</td>
<td>208,093</td>
<td>6,592</td>
</tr>
<tr>
<td>Hillsborough</td>
<td>170,210</td>
<td>6,570</td>
</tr>
<tr>
<td>Pinellas</td>
<td>161,324</td>
<td>5,879</td>
</tr>
<tr>
<td>Palm Beach</td>
<td>123,710</td>
<td>5,790</td>
</tr>
<tr>
<td>Polk</td>
<td>105,960</td>
<td>5,656</td>
</tr>
<tr>
<td>Orange</td>
<td>105,404</td>
<td>5,144</td>
</tr>
<tr>
<td>Broward</td>
<td>101,796</td>
<td>5,033</td>
</tr>
<tr>
<td>Volusia</td>
<td>72,778</td>
<td>4,999</td>
</tr>
<tr>
<td>Escambia</td>
<td>49,974</td>
<td>4,766</td>
</tr>
<tr>
<td>Sarasota</td>
<td>34,674</td>
<td>4,721</td>
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<tr>
<td>Alachua</td>
<td>29,107</td>
<td>4,543</td>
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<tr>
<td>Leon</td>
<td>28,483</td>
<td>4,332</td>
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<tr>
<td>Lake</td>
<td>28,194</td>
<td>4,142</td>
</tr>
<tr>
<td>Marion</td>
<td>27,258</td>
<td>3,875</td>
</tr>
<tr>
<td>Bay</td>
<td>25,009</td>
<td>3,664</td>
</tr>
<tr>
<td>Manatee</td>
<td>24,764</td>
<td>3,519</td>
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<tr>
<td>Lee</td>
<td>20,845</td>
<td>3,608</td>
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<tr>
<td>St. Johns</td>
<td>20,622</td>
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<tr>
<td>Brevard</td>
<td>19,508</td>
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<tr>
<td>Seminole</td>
<td>18,506</td>
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<tr>
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<td>17,415</td>
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<tr>
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<td>15,255</td>
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<tr>
<td>Jackson</td>
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<tr>
<td>Highlands</td>
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<tr>
<td>Indian River</td>
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<tr>
<td>Gadsden</td>
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<tr>
<td>Putnam</td>
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<td>Okaloosa</td>
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<tr>
<td>Columbia</td>
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<tr>
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<tr>
<td>Martin</td>
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<tr>
<td>Hardee</td>
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<td>Osceola</td>
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<td>Clay</td>
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<td>Washington</td>
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<td>Dixie</td>
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<td>Union</td>
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<td>Lafayette</td>
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<td>Gilchrist</td>
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<td>Glades</td>
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<tr>
<td>Liberty</td>
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</tbody>
</table>

* Tentative tax paying ability figure for each County times $2,227,000, the amount the State of Florida needs to raise.

** Counties listed in descending order of ability.