

Cost Analysis 7/1/2016 to 1/31/2017

Sample School District - 9021

Participation Statistics		Lunch				Breakfast			
		Free	Reduced	Paid	Totals	Free	Reduced	Paid	Totals
Eligible Students (a)		18,462	2,674	20,828	41,964	18,602	2,694	21,337	42,633
ADA Adjusted (a * 99.88%) (b)		18,440	2,671	20,803	41,914	18,580	2,691	21,311	42,582
Average Daily Meals (c)		13,333	1,637	5,921	20,891	4,995	395	824	6,214
% Participation (c/b)		72.30%	61.29%	28.46%	49.83%	26.88%	14.68%	3.87%	14.59%

Production	MEQ Ratio	Student				Adult		Total Meal Cts.	Average Daily	Total Meal Equivalents	% Total Meal Equivalents
		Free	Reduced	Paid	Total	Adult	Inkind				
Lunch	1.00	1,319,957	162,033	586,188	2,068,178	28,187	16,865	2,113,230	21,346	2,113,230.0	71.26%
Breakfast	1.50	494,473	39,119	81,611	615,203	1,490	4	616,697	6,229	411,131.3	13.86%
Snacks	3.00	34,409	2,118	29,265	65,792	---	---	65,792	665	21,930.7	0.74%
CACFP Sup	1.00	94,267	0	0	94,267	0	0	94,267	952	94,267.0	3.18%
Contracted	3.2400	---	---	---	0	---	---	\$ 77,590.98	0	23,947.8	0.81%
Other Food	3.2400	---	---	---	---	---	---	\$ 975,475.35	---	301,072.6	10.15%

Meal Equivalents	MEq Meals	MEq Rev	Total Amount	Avg. Daily	% Total	Revenues	Rev/Meal	P/L Meal
Program	2,594,511.00		2,594,511.00	26,207.18	87.49%	\$ 9,058,360.38	\$ 3.49	\$ 0.17
Non-Program	46,048.00	325,020.47	371,068.47	3,748.17	12.51%	\$ 1,213,365.97	\$ 3.27	\$(0.05)
Total	2,640,559.00	325,020.47	2,965,579.47	29,955.35				

Profit/Loss Section

Revenues	\$ Amount	\$ Per Day	\$/Meal	Expenditures	\$ Amount	\$ Per Day	\$/Meal	Op. Ratio	
Commodities	558,284.62	5,639.24	0.19	Labor	Salary & Wages	1,960,851.70	19,806.58	0.66	19.09
Federal Source	6,846,078.06	69,152.30	2.31		Employee Benefits	1,631,445.54	16,479.25	0.55	15.88
Total Federal Src.	7,404,362.68	74,791.54	2.50		Admin.Labor Costs	769,810.74	7,775.87	0.26	7.49
State Src.	80,486.00	812.99	0.03	Total	4,362,107.98	44,061.70	1.47	42.47	
Adult Meal Sales	100,889.50	1,019.09	0.03	Food	Purchased Food	4,251,280.46	42,942.23	1.43	41.39
Contract Meals Sales	77,590.98	783.75	0.03		Commodities	558,284.62	5,639.24	0.19	5.44
Other Food Sales	975,475.35	9,853.29	0.33		Beg. Inv.-End. Inv.	(217,256.50)	(2,194.51)	(0.07)	(2.12)
Student Meal Sales	1,573,511.70	15,894.06	0.53		Total	4,592,308.58	46,386.96	1.55	44.71
Total Local Src.	2,727,467.53	27,550.18	0.92	Supply	Food Supplies	267,864.99	2,705.71	0.09	2.61
Fund Transfer-in	0.00	0.00	0.00		Supp. (Inventory)	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00		Beg. Inv.-End. Inv.	(3,360.68)	(33.95)	0.00	(0.03)
Miscellaneous	59,410.14	600.10	0.02	Total	264,504.31	2,671.76	0.09	2.58	
Other Local Src.	0.00	0.00	0.00	Other	Admin Overhead	0.00	0.00	0.00	0.00
Total Misc. Src.	59,410.14	600.10	0.02		Capital Equip	294,210.63	2,971.82	0.10	2.86
Total Revenues	10,271,726.35	103,754.81	3.46		Transfer Out	0.00	0.00	0.00	0.00
Total Expenses	9,852,704.13	99,522.26	3.32		Indirect Costs	0.00	0.00	0.00	0.00
Profit/Loss	419,022.22	4,232.55	0.14		Supp. (Non-Inv)	21,282.36	214.97	0.01	0.21
w/ Indirect Generated *	176,885.67	1,786.72	0.06		Miscellaneous	19,910.30	201.11	0.01	0.19
w/o Inventory Adjustments	198,405.04	2,004.09	0.07		Prop,Maint.Energy	23,403.88	236.40	0.01	0.23
				Purchased Tech	274,976.09	2,777.54	0.09	2.68	
				Total	633,783.26	6,401.85	0.21	6.17	
				Total Expenses	9,852,704.13	99,522.26	3.32	95.92	
				Less Inv. Adj.	10,073,321.31	101,750.72	3.40	98.07	

* Indirect Costs Generated @ 5.15 %

\$ 242,136.55

Inventory Statistics	\$ Beginning Inventory	\$ Ending Inventory	\$ Total Cost	\$ Avg Daily Usage	Days In Inventory
Purchased Food	176,230.94	402,685.98	4,024,825.42	40,654.80	9.91
Commodity Food	41,716.12	32,517.58	567,483.16	5,732.15	5.67
Supplies	70,710.10	74,070.78	264,504.31	2,671.76	27.72

Labor Hours	Total Amount	Avg. Daily	Meals Per Labor Hour	Commodity Value Per Lunch	Actual	Target
Budgeted	155,727.00	1,573.00	19.04		\$ 0.2744	\$ 0.2300
Actual	143,140.07	1,445.86	20.72			
Difference	12,586.93	127.14	-1.67	Daily Other Food Sales Per Student	\$ 0.2350	

Cost Analysis 7/1/2016 to 1/31/2017

HHFKA 2010 Section 206 Compliancy	
Minimum portion of revenue from nonprogram funds:	12.51%
Minimum Nonprogram Revenue Required:	\$ 1,285,250.94
Additional Revenue Needed to Comply:	\$ 71,884.97

Food Costs
Breakdown:

	% Total	Cost of Food
Program	87.49%	\$ 4,017,695.44
Non-Program	12.51%	\$ 574,613.14
Total		\$ 4,592,308.58

Revenue
Breakdown

Non-Program	11.81%	\$ 1,213,365.97
Total		10,271,726.35