

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

Lakeview Elementary - 0471

Participation Statistics	Lunch				Breakfast			
	Free	Reduced	Paid	Totals	Free	Reduced	Paid	Totals
Eligible Students (a)	211	33	367	611	211	33	367	611
ADA Adjusted (a * 100.00%) (b)	211	33	367	611	211	33	367	611
Average Daily Meals (c)	149	15	151	315	47	3	23	73
% Participation (c/b)	70.62%	45.45%	41.14%	51.55%	22.27%	9.09%	6.27%	11.95%

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	14,728	1,475	14,983	31,186	527	268	31,981	323	31,981.0	75.45%
Breakfast	1.50	4,687	290	2,282	7,259	6	0	7,265	73	4,843.3	11.43%
Contracted	3.2400	---	---	---	0	---	---	\$ 2,885.90	0	890.7	2.10%
Other Food	3.2400	---	---	---	---	---	---	\$ 15,142.92	---	4,673.7	11.03%

Meal Equivalents	MEq Meals	MEq Rev	Total Amount	Avg. Daily	% Total	Revenues	Rev/Meal	P/L Meal
Program	36,025.33		36,025.33	363.89	84.99%	\$ 115,190.53	\$ 3.20	\$(1.29)
Non-Program	799.00	5,564.45	6,363.45	64.28	15.01%	\$ 20,728.95	\$ 3.26	\$(1.23)
Total	36,824.33	5,564.45	42,388.78	428.17				

Profit/Loss Section									
Revenues	\$ Amount	\$ Per Day	\$/Meal	Expenditures	\$ Amount	\$ Per Day	\$/Meal	Op. Ratio	
Commodities	7,954.00	80.34	0.19	Labor	Salary & Wages	27,024.26	272.97	0.64	19.88
Federal Source	69,418.12	701.19	1.64		Employee Benefits	20,876.88	210.88	0.49	15.36
Total Federal Src.	77,372.12	781.54	1.83		Admin. Labor Costs	11,013.19	111.24	0.26	8.10
State Src.	1,168.66	11.80	0.03	Total	58,914.33	595.09	1.39	43.35	
Adult Meal Sales	1,853.50	18.72	0.04	Food	Purchased Food	55,537.25	560.98	1.31	40.86
Contract Meals	2,885.90	29.15	0.07		Commodities	8,128.11	82.10	0.19	5.98
Other Food Sales	15,142.92	152.96	0.36		Beg. Inv.-End. Inv.	(3,798.68)	(38.37)	(0.09)	(2.79)
Student Meal Sales	36,649.75	370.20	0.86		Total	59,866.68	604.71	1.41	44.05
Total Local Src.	56,532.07	571.03	1.33	Supply	Food Supplies	3,984.85	40.25	0.09	2.93
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.	23.13	0.23	0.00	0.02
Miscellaneous	846.63	8.55	0.02		Total	4,007.98	40.48	0.09	2.95
Other Local Src.	0.00	0.00	0.00	Other	Admin Overhead	0.00	0.00	0.00	0.00
Total Misc. Src.	846.63	8.55	0.02		Capital Equip	62,932.44	635.68	1.48	46.30
Total Revenues	135,919.48	1,372.92	3.21		Transfer Out	0.00	0.00	0.00	0.00
Total Expenses	190,210.62	1,921.32	4.49		Indirect Costs	0.00	0.00	0.00	0.00
Profit/Loss	(54,291.14)	(548.40)	(1.28)		Supp. (Non-Inv)	304.02	3.07	0.01	0.22
w/ Indirect Generated *	(57,556.42)	(581.38)	(1.36)		Miscellaneous	283.87	2.87	0.01	0.21
w/o Inventory Adjustments	(58,066.69)	(586.53)	(1.37)		Prop. Maint. Energy	0.00	0.00	0.00	0.00
				Purchased Tech	3,901.30	39.41	0.09	2.87	
				Total	67,421.63	681.03	1.59	49.60	
				Total Expenses	190,210.62	1,921.32	4.49	139.94	
* Indirect Costs Generated @ 5.15 %		\$ 3,265.28		Less Inv. Adj.	193,986.17	1,959.46	4.58	142.72	

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Inventory Statistics	\$ Beginning Inventory	\$ Ending Inventory	\$ Total Cost	\$ Avg Daily Usage	Days In Inventory
Purchased Food	1,129.02	4,792.49	51,873.78	523.98	9.15
Commodity Food	46.89	182.10	7,992.90	80.74	2.26
Supplies	544.42	521.29	4,007.98	40.48	12.88

Labor Hours	Total Amount	Avg. Daily	Meals Per Labor Hour	Commodity Value Per Lunch	Actual	Target
Budgeted	1,878.03	18.97	22.57		\$ 0.2563	\$ 0.2300
Actual	1,926.22	19.46	22.01			
Difference	(48.19)	(0.49)	0.56	Daily Other Food Sales Per Student	\$ 0.2503	

HHFKA 2010 Section 206 Compliancy			Food Costs Breakdown:	
Minimum portion of revenue from nonprogram funds:		15.01%	Program	84.99% \$ 50,879.43
Minimum Nonprogram Revenue Required:		\$ 20,404.38	Non-Program	15.01% \$ 8,987.25
Additional Revenue Needed to Comply:		\$ 0.00	Total	\$ 59,866.68
			Revenue Breakdown	Non-Program 15.25% \$ 20,728.95
			Total	135,919.48