

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

Beachside Middle - 0031

Participation Statistics		Lunch				Breakfast			
		Free	Reduced	Paid	Totals	Free	Reduced	Paid	Totals
Eligible Students (a)		307	50	945	1,302	307	50	945	1,302
ADA Adjusted (a * 100.00%) (b)		307	50	945	1,302	307	50	945	1,302
Average Daily Meals (c)		193	25	208	426	47	5	17	69
% Participation (c/b)		62.87%	50.00%	22.01%	32.72%	15.31%	10.00%	1.80%	5.30%

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	19,090	2,489	20,580	42,159	554	554	43,267	437	43,267.0	60.90%
Breakfast	1.50	4,700	469	1,668	6,837	11	0	6,848	69	4,565.3	6.43%
Contracted	3.2400	---	---	---	0	---	---	\$ 0.00	0	0.0	0.00%
Other Food	3.2400	---	---	---	---	---	---	\$ 75,198.68	---	23,209.5	32.67%

Meal Equivalents	Meal MEq	Rev MEq	Total Amount	Avg. Daily	% Total	Revenues	Rev/Meal	P/L Meal
Program	46,717.00		46,717.00	471.89	65.76%	\$ 160,269.64	\$ 3.43	\$ 0.47
Non-Program	1,115.33	23,209.47	24,324.80	245.71	34.24%	\$ 78,569.50	\$ 3.23	\$ 0.27
Total	47,832.33	23,209.47	71,041.80	717.59				

Profit/Loss Section									
Revenues	\$ Amount	\$ Per Day	\$/Meal	Expenditures	\$ Amount	\$ Per Day	\$/Meal	Op. Ratio	
Federal Src.	103,694	1,047.41	1.46	Labor	Salary & Wages	40,894	413.07	0.58	17.12
State Src.	1,910	19.29	0.03		Employee Benefits	37,127	375.02	0.52	15.54
Adult Meal Sales	1,956	19.75	0.03		Admin.Labor Costs	18,379	185.65	0.26	7.70
Contract Meals	0	0.00	0.00		Total	96,400	973.74	1.36	40.36
Other Food Sales	75,199	759.58	1.06	Food	Purchased Food	95,242	962.04	1.34	39.88
Student Meal Sale	54,666	552.18	0.77		Commodities	14,071	142.13	0.20	5.89
Local Src.	131,820	1,331.52	1.86		Beg. Inv.-End. Inv.	(1,967)	(19.87)	(0.03)	(0.82)
Misc. Src.	1,415	14.30	0.02		Total	107,345	1,084.29	1.51	44.94
Total Revenues	238,839	2,412.52	3.36	Supply	Food Supplies	5,148	52.00	0.07	2.16
					Supp. (Inventory)	0	0.00	0.00	0.00
					Beg. Inv.-End. Inv.	(6,998)	(70.69)	(0.10)	(2.93)
					Total	(1,851)	(18.69)	(0.03)	(0.77)
				Other	Total	8,162	82.45	0.11	3.42
Profit/Loss	28,782.38	290.73	0.41		Total Expenses	210,057	2,121.79	2.96	87.95

Inventory Statistics	\$ Beginning Inventory	\$ Ending Inventory	\$ Total Cost	\$ Avg Daily Usage	Days In Inventory
Purchased Food	6,658.64	8,744.99	93,155.42	940.96	9.29
Commodity Food	1,174.45	1,055.45	14,189.71	143.33	7.36
Supplies	1,923.99	8,922.44	(1,850.73)	(18.69)	(477.28)

Labor Hours	Total Amount	Avg. Daily	Meals Per Labor Hour	Commodity Value Per Lunch	Actual	Target
Budgeted	4,222.35	42.65	16.83		\$ 0.3366	\$ 0.2300
Actual	3,588.55	36.25	19.80			
Difference	633.80	6.40	-2.97	Daily Other Food Sales Per Student	\$ 0.5834	