

Operating Ratios Detail

1/1/2017 to 1/31/2017

Sample School District - 9021 - Period Revenues = \$1,840,357.83 | YTD Revenues = \$10,271,726.35

Sub-Account Group / Sub Group / Name	Current Period		Year to Date		Variance
	Total \$	% Revenue	Total \$	% Revenue	
Food					
Donated Commodities Expense					
Beg. Inv. - End. Inv.	\$ 5,191.10	0.0028	\$ 9,198.54	0.0009	0.0019
Commodities Processed	\$ 89,449.19	0.0486	\$ 537,088.50	0.0523	(0.0037)
Intersite Transfers - Commodities	\$ 0.00	0.0000	\$ 0.00	0.0000	0.0000
Value of Commodities Used	\$ 0.00	0.0000	\$ 21,196.12	0.0021	(0.0021)
Subtotal	94,640.29	0.0514	567,483.16	0.0553	(0.0039)
Purchased Food Expense					
0573 - Special Meals	\$ 1,915.28	0.0010	\$ 16,899.69	0.0016	(0.0006)
0575 - Direct Order Food	\$ 761,485.06	0.4138	\$ 4,234,380.77	0.4122	0.0016
Beg. Inv. - End. Inv.	\$ -508.96	-0.0003	\$ -226,455.04	-0.0220	0.0217
Intersite Inventory Transfers - Food	\$ 0.00	0.0000	\$ 0.00	0.0000	0.0000
Subtotal	762,891.38	0.4145	4,024,825.42	0.3918	0.0227
Subtotal	857,531.67	0.4659	4,592,308.58	0.4471	0.0188
Labor					
Employee Benefits Expense					
0210 - Retirement	\$ 41,026.78	0.0223	\$ 192,657.54	0.0188	0.0035
0220 - Social Security	\$ 31,142.51	0.0169	\$ 148,381.18	0.0144	0.0025
0221 - Medicare	\$ 7,431.12	0.0040	\$ 35,796.42	0.0035	0.0005
0230 - Group Insurance	\$ 198,358.09	0.1078	\$ 1,132,608.22	0.1103	(0.0025)
0230 - Group Insurance - Deferred	\$ 37,971.72	0.0206	\$ 197,844.29	0.0193	0.0013
0241 - Cafeteria Plan	\$ 10,486.87	0.0057	\$ 70,609.83	0.0069	(0.0012)
0290 - Other Employee Benefits	\$ 762.18	0.0004	\$ 11,680.26	0.0011	(0.0007)
0292 - Workers Compensation	\$ 5,289.59	0.0029	\$ 25,460.80	0.0025	0.0004
Subtotal	332,468.86	0.1806	1,815,038.54	0.1768	0.0038
Salary & Wages Expense					
0106 - Director/Coordinator	\$ 12,179.07	0.0066	\$ 69,815.07	0.0068	(0.0002)
0107 - Specialist	\$ 0.00	0.0000	\$ 920.60	0.0001	(0.0001)
0108 - Manager	\$ 133,934.26	0.0728	\$ 624,629.90	0.0608	0.0120
0110 - Supervisor	\$ 42,374.00	0.0230	\$ 227,684.55	0.0222	0.0008
0112 - Assistant Manager	\$ 7,230.20	0.0039	\$ 9,833.79	0.0010	0.0029
0125 - Bookkeeper	\$ 4,777.44	0.0026	\$ 24,145.44	0.0024	0.0002
0126 - District Secretary	\$ 3,330.00	0.0018	\$ 19,152.00	0.0019	(0.0001)
0128 - Accountant	\$ 6,997.44	0.0038	\$ 35,365.44	0.0034	0.0004
0132 - Maintenance Personnel	\$ 4,683.20	0.0025	\$ 27,473.60	0.0027	(0.0002)
0135 - Food Service Worker	\$ 264,278.91	0.1436	\$ 1,248,406.80	0.1215	0.0221
0139 - Food Service Substitutes	\$ 7,084.56	0.0038	\$ 40,869.97	0.0040	(0.0002)
0152 - Terminal Leave	\$ 0.00	0.0000	\$ 8,063.92	0.0008	(0.0008)
0170 - Extra Duty Days	\$ 0.00	0.0000	\$ 956.35	0.0001	(0.0001)
0171 - Longevity	\$ 18,680.92	0.0102	\$ 97,089.40	0.0095	0.0007
0186 - Overtime	\$ 23,005.28	0.0125	\$ 112,662.61	0.0110	0.0015
Subtotal	528,555.28	0.2871	2,547,069.44	0.2482	0.0389
Subtotal	861,024.14	0.4677	4,362,107.98	0.4250	0.0427
Other					
Capital Equipment					
0641 - Capitalized Furniture, Fixtures and Equipment	\$ 0.00	0.0000	\$ 73,163.32	0.0071	(0.0071)
0642 - Noncapitalized Furniture, Fixtures and Equipment	\$ 106.50	0.0001	\$ 11,070.31	0.0011	(0.0010)
0680 - Remodeling and Renovations	\$ 0.00	0.0000	\$ 209,977.00	0.0204	(0.0204)
Subtotal	106.50	0.0001	294,210.63	0.0286	(0.0285)
Miscellaneous Expenses					
0730 - Dues and Fees	\$ 0.00	0.0000	\$ 19,910.30	0.0019	(0.0019)
Subtotal	0.00	0.0000	19,910.30	0.0019	(0.0019)
Property Operation, Maint, & Energy					
0410 - Natural Gas	\$ 3,513.67	0.0019	\$ 10,773.80	0.0010	0.0009
0420 - Bottled Gas	\$ 2,552.64	0.0014	\$ 12,630.08	0.0012	0.0002
Subtotal	6,066.31	0.0033	23,403.88	0.0022	0.0011
Purchased Technical Services					
0310 - Professional and Technical Services	\$ 1,215.00	0.0007	\$ 4,714.00	0.0005	0.0002
0331 - Travel, In County	\$ 1,697.01	0.0009	\$ 11,513.45	0.0011	(0.0002)
0332 - Travel, Out of County	\$ 0.00	0.0000	\$ 672.42	0.0001	(0.0001)
0350 - Repairs and Maintenance	\$ 0.00	0.0000	\$ 2,496.04	0.0002	(0.0002)
0360 - Rentals	\$ 83.00	0.0000	\$ 16,898.04	0.0016	(0.0016)
0361 - Software Maintenance	\$ 0.00	0.0000	\$ 47,318.10	0.0046	(0.0046)
0370 - Postage	\$ 18.80	0.0000	\$ 10,320.52	0.0010	(0.0010)
0371 - Telephone	\$ 0.00	0.0000	\$ 2,371.62	0.0002	(0.0002)
0372 - Mobile Telephone	\$ 168.93	0.0001	\$ 656.66	0.0001	0.0000

Operating Ratios Detail

1/1/2017 to 1/31/2017

0376 - Freight & Delivery	\$ 1,271.52	0.0007	\$ 8,529.20	0.0008	(0.0001)
0383 - Garbage	\$ 12,927.10	0.0070	\$ 87,782.28	0.0085	(0.0015)
0384 - Recycle Waste	\$ 1,601.40	0.0009	\$ 11,249.40	0.0011	(0.0002)
0390 - Other Purchased Services	\$ 10,105.63	0.0055	\$ 70,454.36	0.0069	(0.0014)
Subtotal	29,088.39	0.0158	274,976.09	0.0267	(0.0109)
Subtotal	35,261.20	0.0192	612,500.90	0.0594	(0.0402)
Supplies					
Food Processing Supplies					
0510 - Consumable Supplies	\$ 35,552.80	0.0193	\$ 267,864.99	0.0261	(0.0068)
Intersite Inventory Transfers - NonFood	\$ 0.00	0.0000	\$ 0.00	0.0000	0.0000
Subtotal	35,552.80	0.0193	267,864.99	0.0261	(0.0068)
Food Production Supplies					
Beg. Inv. - End. Inv.	\$-5,295.48	-0.0029	\$-3,360.68	-0.0003	(0.0026)
Subtotal	-5,295.48	-0.0029	-3,360.68	-0.0003	(0.0026)
General Operating Supply Expense					
0590 - Uniforms	\$ 1,137.12	0.0006	\$ 21,282.36	0.0021	(0.0015)
Subtotal	1,137.12	0.0006	21,282.36	0.0021	(0.0015)
Subtotal	31,394.44	0.0170	285,786.67	0.0279	(0.0109)
Total	1,785,211.45	0.9698	9,852,704.13	0.9594	0.0104