

Profit/Loss Report - 7/1/2016 to 1/31/2017 Sample School District - 9021

Revenue

Federal Source Revenue	Farm To School Grant	75,000.00	Admin Distribution
	Fresh Fruit & Vegetable Program	34,843.00	Manual Entry
	School Breakfast Reimbursement	1,099,065.25	SFSD Revenue Calculator
	School Lunch Reimbursement	4,959,585.84	SFSD Revenue Calculator
	School Snack Reimbursement	32,551.03	SFSD Revenue Calculator
	Summer Food Service Program	325,467.81	Manual Entry
	Supper Program	297,883.72	SFSD Revenue Calculator
	Supper Program - Cash In Lieu of Commodities	21,681.41	SFSD Revenue Calculator
		\$ 6,846,078.06	
Donated Commodities Revenue	Commodities Processed	299,354.51	Processed Commodity
	Commodities Processed	237,733.99	Prep Kitchen Distribution
	Value of Commodities Received	11,201.27	SFSD Expense Generator
	Value of Commodities Received	9,994.85	Prep Kitchen Distribution
	\$ 558,284.62		
State Source Revenue	School Breakfast Supplement	30,226.00	Admin Distribution
	School Lunch Supplement	50,260.00	Admin Distribution
	\$ 80,486.00		
Student Meals Sales	WinSnap Student Breakfasts	79,331.90	WinSNAP Import
	WinSnap Student Lunches	1,494,179.80	WinSNAP Import
	\$ 1,573,511.70		
Adult Meal Sales	WinSnap Adult Breakfast	2,235.00	WinSNAP Import
	WinSnap Adult Lunch	98,654.50	WinSNAP Import
	\$ 100,889.50		
Other Food Sales	Catering	51,389.92	WinSNAP Import
	Catering	6,830.50	Manual Entry
	Other Food Sales	388.00	Manual Entry
	Vending	1,183.00	WinSNAP Import
	WinSnap Adult Ala Carte Breakfast	4,517.05	WinSNAP Import
	WinSnap Adult Ala Carte Lunch	24,831.80	WinSNAP Import
	WinSnap Cashier Over/Short	920.38	WinSNAP Import
	WinSnap Student Ala Carte Breakfast	38,588.45	WinSNAP Import
	WinSnap Student Ala Carte Lunch	846,826.25	WinSNAP Import
	\$ 975,475.35		
Contract Meal Sales	After School Child Care Snacks	21,749.00	Manual Entry
	After School Child Care Snacks - YMCA	8,141.28	Manual Entry
	Children First	45,148.20	Manual Entry
	Employee Child Care Meal Service	2,552.50	Manual Entry
	\$ 77,590.98		
Miscellaneous Other Revenue	Administrative Miscellaneous Other Revenue	250.00	Admin Distribution
	Gifts, Grants, and Bequests	38,533.35	Admin Distribution
	Internship Fee and Tuition	10,500.00	Admin Distribution
	Rebate	10,126.79	Admin Distribution
	\$ 59,410.14		
Total Revenue: \$		10,271,726.35	

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Expense

Salary & Wages Expense	0107 - Specialist	546.44	SFSD Import
	0107 - Specialist	374.16	Prep Kitchen Distribution
	0108 - Manager	341,270.76	SFSD Import
	0108 - Manager	191,433.74	Prep Kitchen Distribution
	0135 - Food Service Worker	610,411.10	SFSD Import
	0135 - Food Service Worker	602,346.45	Prep Kitchen Distribution
	0139 - Food Service Substitutes	21,691.96	SFSD Import
	0139 - Food Service Substitutes	19,178.01	Prep Kitchen Distribution
	0152 - Terminal Leave	349.25	SFSD Import
	0152 - Terminal Leave	1,681.38	Prep Kitchen Distribution
	0171 - Longevity	25,872.40	Prep Kitchen Distribution
	0171 - Longevity	37,793.05	SFSD Import
	0186 - Overtime	36,747.30	Prep Kitchen Distribution
	0186 - Overtime	71,155.70	SFSD Import
		\$ 1,960,851.70	
Employee Benefits Expense	0210 - Retirement	63,700.47	Prep Kitchen Distribution
	0210 - Retirement	81,013.12	SFSD Import
	0220 - Social Security	63,750.51	SFSD Import
	0220 - Social Security	50,523.92	Prep Kitchen Distribution
	0221 - Medicare	15,318.50	SFSD Import
	0221 - Medicare	12,300.96	Prep Kitchen Distribution
	0230 - Group Insurance	490,788.83	Prep Kitchen Distribution
	0230 - Group Insurance	(179,568.14)	Manual Entry
	0230 - Group Insurance	753,171.84	SFSD Import
	0230 - Group Insurance - Deferred	98,762.45	SFSD Budget to Actual
	0230 - Group Insurance - Deferred	85,112.42	Prep Kitchen Distribution
	0241 - Cafeteria Plan	35,526.80	SFSD Import
	0241 - Cafeteria Plan	29,723.18	Prep Kitchen Distribution
	0290 - Other Employee Benefits	3,745.42	SFSD Import
	0290 - Other Employee Benefits	7,934.84	Prep Kitchen Distribution
0292 - Workers Compensation	10,854.95	SFSD Import	
0292 - Workers Compensation	8,785.47	Prep Kitchen Distribution	
	\$ 1,631,445.54		
Purchased Technical Services	0310 - Professional and Technical Services	4,714.00	Admin Distribution
	0331 - Travel, In County	1,452.66	Admin Distribution
	0331 - Travel, In County	7,275.45	Prep Kitchen Distribution
	0331 - Travel, In County	2,785.34	SFSD Import
	0332 - Travel, Out of County	672.42	Admin Distribution
	0350 - Repairs and Maintenance	2,068.46	SFSD Import
	0350 - Repairs and Maintenance	427.58	Admin Distribution
	0360 - Rentals	16,898.04	Admin Distribution
	0361 - Software Maintenance	47,318.10	Admin Distribution
	0370 - Postage	18.80	SFSD Import
	0370 - Postage	10,301.72	Admin Distribution
	0371 - Telephone	461.74	Prep Kitchen Distribution
	0371 - Telephone	857.54	Admin Distribution
	0371 - Telephone	1,052.34	SFSD Import
	0372 - Mobile Telephone	656.66	Admin Distribution
	0376 - Freight & Delivery	8,523.30	Admin Distribution
	0376 - Freight & Delivery	5.90	Prep Kitchen Distribution
	0383 - Garbage	51,443.93	SFSD Import
	0383 - Garbage	36,338.35	Prep Kitchen Distribution
	0384 - Recycle Waste	6,194.00	SFSD Import
0384 - Recycle Waste	5,055.40	Prep Kitchen Distribution	
0390 - Other Purchased Services	70,454.36	Admin Distribution	
	\$ 274,976.09		
Property Operation, Maint, & Energy	0410 - Natural Gas	5,378.18	Prep Kitchen Distribution
	0410 - Natural Gas	5,395.62	SFSD Import
	0420 - Bottled Gas	6,821.53	Prep Kitchen Distribution
	0420 - Bottled Gas	5,808.55	SFSD Import
	\$ 23,403.88		

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Expense

Purchased Food Expense	0573 - Special Meals	7.49	Admin Distribution
	0573 - Special Meals	2,118.70	Prep Kitchen Distribution
	0573 - Special Meals	14,773.50	SFSD Import
	0575 - Direct Order Food	2,262,504.60	SFSD Import
	0575 - Direct Order Food	42,238.10	Admin Distribution
	0575 - Direct Order Food	1,929,638.07	Prep Kitchen Distribution
	Beg. Inv. - End. Inv. (Food)	(226,455.04)	Inventory Import
	Intersite Inventory Transfers - Food	(2,984.63)	Winsnap Purchasing
	Intersite Inventory Transfers - Food	2,984.63	Prep Kitchen Distribution
	\$ 4,024,825.42		
Food Processing Supplies	0510 - Consumable Supplies	121,548.16	SFSD Import
	0510 - Consumable Supplies	43,344.99	Admin Distribution
	0510 - Consumable Supplies	102,971.84	Prep Kitchen Distribution
	Beg. Inv. - End. Inv. (Non Food)	(3,360.68)	Inventory Import
	Intersite Inventory Transfers - NonFood	(1,574.18)	Winsnap Purchasing
	Intersite Inventory Transfers - NonFood	1,574.18	Prep Kitchen Distribution
	\$ 264,504.31		
General Operating Supply Expense	0590 - Uniforms	6,211.06	SFSD Import
	0590 - Uniforms	5,390.82	Prep Kitchen Distribution
	0590 - Uniforms	9,680.48	Admin Distribution
	\$ 21,282.36		
Donated Commodities Expense	Beg. Inv. - End. Inv. (Commodity)	9,198.54	Inventory Import
	Commodities Processed	299,354.51	Processed Commodity
	Commodities Processed	237,733.99	Prep Kitchen Distribution
	Intersite Transfers - Commodities	(580.86)	Prep Kitchen Distribution
	Intersite Transfers - Commodities	580.86	Winsnap Purchasing
	Value of Commodities Used	9,994.85	Prep Kitchen Distribution
	Value of Commodities Used	11,201.27	Winsnap Purchasing
	\$ 567,483.16		
Capital Equipment	0641 - Capitalized Furniture, Fixtures and Equipment	66,462.00	Prep Kitchen Distribution
	0641 - Capitalized Furniture, Fixtures and Equipment	6,701.32	SFSD Import
	0642 - Noncapitalized Furniture, Fixtures and Equipment	706.48	Admin Distribution
	0642 - Noncapitalized Furniture, Fixtures and Equipment	5,636.96	SFSD Import
	0642 - Noncapitalized Furniture, Fixtures and Equipment	4,726.87	Prep Kitchen Distribution
	0680 - Remodeling and Renovations	172,360.00	SFSD Import
	0680 - Remodeling and Renovations	37,617.00	Prep Kitchen Distribution
		\$ 294,210.63	
Miscellaneous Expenses	0730 - Dues and Fees	19,910.30	Admin Distribution
Administrative Overhead Expense	0106 - Director/Coordinator	69,815.07	Admin Distribution
	0108 - Manager	91,925.40	Admin Distribution
	0110 - Supervisor	227,684.55	Admin Distribution
	0112 - Assistant Manager	9,833.79	Admin Distribution
	0125 - Bookkeeper	24,145.44	Admin Distribution
	0126 - District Secretary	19,152.00	Admin Distribution
	0128 - Accountant	35,365.44	Admin Distribution
	0132 - Maintenance Personnel	27,473.60	Admin Distribution
	0135 - Food Service Worker	35,649.25	Admin Distribution
	0152 - Terminal Leave	6,033.29	Admin Distribution
	0170 - Extra Duty Days	956.35	Admin Distribution
	0171 - Longevity	33,423.95	Admin Distribution
	0186 - Overtime	4,759.61	Admin Distribution
	0210 - Retirement	47,943.95	Admin Distribution
	0220 - Social Security	34,106.75	Admin Distribution
	0221 - Medicare	8,176.96	Admin Distribution
	0230 - Group Insurance	68,215.69	Admin Distribution
	0230 - Group Insurance - Deferred	13,969.42	Admin Distribution
	0241 - Cafeteria Plan	5,359.85	Admin Distribution
	0292 - Workers Compensation	5,820.38	Admin Distribution
	\$ 769,810.74		
Total Expense: \$		9,852,704.13	

Indirect Cost Rate: 5.15%

Profit/Loss: \$ 419,022.22

Indirect Costs Generated	\$ 242,122.63
- Indirect Paid	\$ 0.00
= Indirect Adjustment	\$ 242,122.63

Adjusted
Profit/Loss: \$ 176,899.59