

Profit/Loss Comparison Report - 7/1/2016 to 1/31/2017

Sample School District - 9021

Revenue		Last Year	Current Year	Variance	Variance
		98 Days	99 Days	\$	%
Federal Source Revenue	Farm To School Grant	22,537.47	75,000.00	52,462.53	232.78
	Fresh Fruit & Vegetable Program	74,386.84	34,843.00	(39,543.84)	(53.16)
	School Breakfast Reimbursement	1,015,210.55	1,099,065.25	83,854.70	8.26
	School Lunch Reimbursement	4,840,955.74	4,959,585.84	118,630.10	2.45
	School Snack Reimbursement	31,254.58	32,551.03	1,296.45	4.15
	Summer Food Service Program	368,145.78	325,467.81	(42,677.97)	(11.59)
	Supper Program	353,270.88	297,883.72	(55,387.16)	(15.68)
	Supper Program - Cash In Lieu of Commodities	0.00	21,681.41	21,681.41	0.00
		6,705,761.84	6,846,078.06	140,316.22	2.09
Donated Commodities Revenue	Commodities Processed	440,871.57	537,088.50	96,216.93	21.82
	Value of Commodities Received	164,800.71	21,196.12	(143,604.59)	(87.14)
		605,672.28	558,284.62	(47,387.66)	(7.82)
State Source Revenue	School Breakfast Supplement	61,597.00	30,226.00	(31,371.00)	(50.93)
	School Lunch Supplement	104,929.00	50,260.00	(54,669.00)	(52.10)
		161,127.20	80,486.00	(80,641.20)	(50.05)
Student Meals Sales	WinSnap Student Breakfasts	70,405.15	79,331.90	8,926.75	12.68
	WinSnap Student Lunches	1,309,456.00	1,494,179.80	184,723.80	14.11
		1,379,861.15	1,573,511.70	193,650.55	14.03
Adult Meal Sales	WinSnap Adult Breakfast	2,002.50	2,235.00	232.50	11.61
	WinSnap Adult Lunch	95,806.75	98,654.50	2,847.75	2.97
		97,809.25	100,889.50	3,080.25	3.15
Other Food Sales	Catering	42,428.83	58,220.42	15,791.59	37.22
	Other Food Sales	0.00	388.00	388.00	0.00
	Vending	2,213.00	1,183.00	(1,030.00)	(46.54)
	WinSnap Adult Ala Carte Breakfast	4,103.50	4,517.05	413.55	10.08
	WinSnap Adult Ala Carte Lunch	24,919.25	24,831.80	(87.45)	(0.35)
	WinSnap Cashier Over/Short	(859.13)	920.38	1,779.51	(207.13)
	WinSnap Student Ala Carte Breakfast	29,651.10	38,588.45	8,937.35	30.14
	WinSnap Student Ala Carte Lunch	860,437.15	846,826.25	(13,610.90)	(1.58)
		962,893.70	975,475.35	12,581.65	1.31
Contract Meal Sales	After School Child Care Snacks	0.00	21,749.00	21,749.00	0.00
	After School Child Care Snacks - YMCA	0.00	8,141.28	8,141.28	0.00
	Children First	0.00	45,148.20	45,148.20	0.00
	Contracted Meal Sales	80,716.37	0.00	(80,716.37)	(100.00)
	Employee Child Care Meal Service	0.00	2,552.50	2,552.50	0.00
		80,716.37	77,590.98	(3,125.39)	(3.87)
Miscellaneous Other Revenue	Administrative Miscellaneous Other Revenue	0.00	250.00	250.00	0.00
	Gifts, Grants, and Bequests	0.00	38,533.35	38,533.35	0.00
	HUSSC	573.89	0.00	(573.89)	(100.00)
	Internship Fee and Tuition	10,500.00	10,500.00	0.00	0.00
	NSF Rebate	105.75	0.00	(105.75)	(100.00)
	Rebate	15,432.41	10,126.79	(5,305.62)	(34.38)
		26,612.05	59,410.14	32,798.09	123.25
Total Revenue: \$		10,025,852.64	10,271,726.35	245,873.71	2.45

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Expense		Last Year	Current Year	Variance	Variance
		98 Days	99 Days	\$	%
Salary & Wages Expense	0106 - Director/Coordinator	93,923.31	69,815.07	(24,108.24)	(25.67)
	0107 - Specialist	0.00	920.60	920.60	0.00
	0108 - Manager	558,930.72	624,629.90	65,699.18	11.75
	0110 - Supervisor	197,466.44	227,684.55	30,218.11	15.30
	0112 - Assistant Manager	26,277.38	9,833.79	(16,443.59)	(62.58)
	0125 - Bookkeeper	22,596.00	24,145.44	1,549.44	6.86
	0126 - District Secretary	17,766.00	19,152.00	1,386.00	7.80
	0128 - Accountant	36,878.40	35,365.44	(1,512.96)	(4.10)
	0132 - Maintenance Personnel	25,715.20	27,473.60	1,758.40	6.84
	0135 - Food Service Worker	1,166,911.06	1,248,406.80	81,495.74	6.98
	0139 - Food Service Substitutes	45,540.45	40,869.97	(4,670.48)	(10.26)
	0145 - Temporary Personnel	9,901.19	0.00	(9,901.19)	(100.00)
	0152 - Terminal Leave	50,548.55	8,063.92	(42,484.63)	(84.05)
	0170 - Extra Duty Days	1,012.29	956.35	(55.94)	(5.53)
	0171 - Longevity	94,684.55	97,089.40	2,404.85	2.54
	0186 - Overtime	87,353.07	112,662.61	25,309.54	28.97
			2,435,504.61	2,547,069.44	111,564.83
Employee Benefits Expense	0210 - Retirement	176,026.48	192,657.54	16,631.06	9.45
	0220 - Social Security	138,737.52	148,381.18	9,643.66	6.95
	0221 - Medicare	33,352.53	35,796.42	2,443.89	7.33
	0230 - Group Insurance	923,574.23	1,132,608.22	209,033.99	22.63
	0230 - Group Insurance - Deferred	76,700.78	197,844.29	121,143.51	157.94
	0241 - Cafeteria Plan	51,191.38	70,609.83	19,418.45	37.93
	0290 - Other Employee Benefits	13,291.99	11,680.26	(1,611.73)	(12.13)
	0292 - Workers Compensation	24,257.91	25,460.80	1,202.89	4.96
		1,437,132.82	1,815,038.54	377,905.72	26.30
Purchased Technical Services	0310 - Professional and Technical Services	22,390.70	4,714.00	(17,676.70)	(78.95)
	0331 - Travel, In County	15,137.57	11,513.45	(3,624.12)	(23.94)
	0332 - Travel, Out of County	1,079.00	672.42	(406.58)	(37.68)
	0350 - Repairs and Maintenance	5,420.12	2,496.04	(2,924.08)	(53.95)
	0360 - Rentals	14,067.59	16,898.04	2,830.45	20.12
	0361 - Software Maintenance	19,117.53	47,318.10	28,200.57	147.51
	0370 - Postage	11,857.69	10,320.52	(1,537.17)	(12.96)
	0371 - Telephone	2,258.60	2,371.62	113.02	5.00
	0372 - Mobile Telephone	532.63	656.66	124.03	23.29
	0376 - Freight & Delivery	31,342.32	8,529.20	(22,813.12)	(72.79)
	0383 - Garbage	100,765.25	87,782.28	(12,982.97)	(12.88)
	0384 - Recycle Waste	9,569.90	11,249.40	1,679.50	17.55
	0390 - Other Purchased Services	69,127.58	70,454.36	1,326.78	1.92
	Printing, Binding and Reproduction	640.00	0.00	(640.00)	(100.00)
			303,306.48	274,976.09	(28,330.39)
Property Operation, Maint, & Energy	0410 - Natural Gas	10,726.38	10,773.80	47.42	0.44
	0420 - Bottled Gas	15,871.67	12,630.08	(3,241.59)	(20.42)
		26,598.05	23,403.88	(3,194.17)	(12.01)
Purchased Food Expense	0573 - Special Meals	15,539.11	16,899.69	1,360.58	8.76
	0575 - Direct Order Food	3,832,598.80	4,234,380.77	401,781.97	10.48
	Intersite Inventory Transfers - Food	0.00	0.00	0.00	0.00
		3,624,114.87	4,251,280.46	627,165.59	17.31
Food Processing Supplies	0510 - Consumable Supplies	264,282.47	267,864.99	3,582.52	1.36
	Intersite Inventory Transfers - NonFood	0.00	0.00	0.00	0.00
		264,282.47	267,864.99	3,582.52	1.36
General Operating Supply Expense	0590 - Uniforms	31,248.50	21,282.36	(9,966.14)	(31.89)
Donated Commodities Expense	Commodities Processed	438,645.47	537,088.50	98,443.03	22.44
	Intersite Transfers - Commodities	(442.96)	0.00	442.96	(100.00)
	Value of Commodities Used	164,800.71	21,196.12	(143,604.59)	(87.14)
		595,328.02	558,284.62	(37,043.40)	(6.22)

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Expense		Last Year	Current Year	Variance	Variance
		98 Days	99 Days	\$	%
Capital Equipment	0641 - Capitalized Furniture, Fixtures and Equipment	122,740.52	73,163.32	(49,577.20)	(40.39)
	0642 - Noncapitalized Furniture, Fixtures and Equipme	31,426.52	11,070.31	(20,356.21)	(64.77)
	0680 - Remodeling and Renovations	689.54	209,977.00	209,287.46	30351.75
	0692 - Noncapitalized Software	3,895.00	0.00	(3,895.00)	(100.00)
		158,751.58	294,210.63	135,459.05	85.33
Miscellaneous Expenses	0730 - Dues and Fees	10,768.99	19,910.30	9,141.31	84.89
Indirect Costs	0910 Transfer To General Fund	213,609.95	0.00	(213,609.95)	(100.00)
	Total Expense: \$	9,095,247.54	10,073,321.31	978,073.77	10.75
	Profit/Loss: \$	930,605.10	198,405.04	(732,200.06)	(78.68)
Indirect Cost Rate 2015/2016: 4.46% 2016/2017: 5.15%	Indirect Generated	189,307.35	242,136.55	52,829.20	27.91
	Indirect Paid	213,609.95	0.00	(213,609.95)	(100.00)
	Adjusted Profit/Loss: \$	930,605.10	(43,731.51)	(974,336.61)	(104.70)