

Cost Analysis 9/1/2007 to 9/30/2007

Sample School Food Authority

PO Box 100
Anytown, AL 55555
9001

Meal Equivalent Ratios		Meal Equivalent Factor
1.50 Breakfasts	= 1 Lunch	Other Food Sales + Contract Meals
3.00 Snacks		2.6400
Operating Days	19	(Free Lunch Reimb. + Commodity Allowance)

Participation

Program Enrollment	Meal Status	Approved Applications Count	% Applications / Enrollment	Meals Served	Average Daily Served	% Participation ADP/ Enrollment	% Participation ADP/ Applications
Lunch 5,211	Free	1,372	26.33%	19,357	1,019	19.55%	74.26%
	Reduced	552	10.59	7,526	396	7.60	71.76
	Paid	3,287	63.08	28,447	1,497	28.73	45.55
	Totals	5,211			55,330	2,912	55.88
Breakfast 2,800	Free	922	32.93	8,356	440	15.71	47.70
	Reduced	333	11.89	2,491	131	4.68	39.37
	Paid	1,545	55.18	5,543	292	10.42	18.88
	Totals	2,800			16,390	863	30.81
Snacks 0	Free	0	0.00	0	0	0.00	0.00
	Reduced	0	0.00	0	0	0.00	0.00
	Paid	0	0.00	0	0	0.00	0.00
	Totals	0			0	0	0.00

Adult Meal Analysis

	Meals Served		Meal Price	Meal Cost	Price/Cost	Expected Revenue	Expected Revenue Total	Adult Meal Sales	Over/Under Collected	Adult Meals Profit/Loss
	Adult	Inkind								
Breakfast	25	0	\$ 1.50	\$ 1.79	0.84	\$ 37.50	\$ 2,620.50	\$ 2,605.50	\$(15.00)	\$ 268.27
Lunch	861	724	\$ 3.00	\$ 2.68	1.12	\$ 2,583.00				

Profit/Loss

Revenues	Amount	Rev/Meal	Expenditures	Amount	Exp/Meal	Op. Ratio	
Donated Commodities	\$ 11,146.70	\$ 0.14	Labor	Salary & Wages	\$ 57,465.95	\$ 0.70	27.73%
Federal Source	87,980.11	1.07		Employee Benefits	21,194.72	0.26	10.23
Total Federal Source	99,126.81	1.21		Admin. Labor Costs	16,143.53	0.20	7.79
Total State Source	0.00	0.00	Total	94,804.20	1.16	45.75	
Adult Meal Sales	2,605.50	0.03	Food	Purchased Food	94,612.81	1.15	45.65
Contract Meal Sales	1,982.50	0.02		Donated Commodities	14,469.78	0.18	6.98
Other Food Sales	35,384.65	0.43		Inventory Activity	439.07	0.01	0.21
Student Meal Sales	67,920.65	0.83		Total	109,521.66	1.34	52.85
Total Local Source	107,893.30	1.32	Supplies	Food Production Supplies	7,782.45	0.09	3.76
Fund Transfer-in	0.00	0.00		Gen. Operating Supplies	1,288.29	0.02	0.62
Interest	101.52	0.00		Inventory Activity	(67.86)	0.00	(0.03)
Miscellaneous	121.61	0.00		Total	9,002.88	0.11	4.34
Other Local Source	0.00	0.00	Other	Administrative Overhead	0.00	0.00	0.00
Total Misc. Source	223.13	0.00		Capital Equipment	0.00	0.00	0.00
				Fund Transfer Out	0.00	0.00	0.00
				Indirect Costs	100.00	0.00	0.05
				Miscellaneous	1,680.00	0.02	0.81
				Property Maint. & Energy	0.00	0.00	0.00
				Purchased Tech Services	4,710.13	0.06	2.27
Total Revenues	\$ 207,243.24	\$ 2.53	Total Expenditures	\$ 219,818.87	\$ 2.68	106.07	
Actual Profit/Loss	\$(12,575.63)	\$(0.15)	Total Expenditures w/o Inventory Activity	\$ 219,447.66			
P/L with Indirect Rate 2.33% Applied	\$(14,833.46)	\$(0.18)	Indirect Costs Generated	\$ 2,357.83			

Commodity Value Per Lunch	\$ 0.2615	Meals Per Labor Hour	Avg. Labor/Day
Avg. Daily Other Food Sales per Lunch Enrollment	\$ 0.3574	Total Meal Equivalents	82,012
Ratio Other Food Sales / Total Meal Equivalents	16.34%	Total Labor Hours	4,738.00
			= 17.31
			249.37

Inventory

	Beginning Inventory	Ending Inventory	Total Cost	Avg Daily Usage	Days In Inventory
Food	\$ 34,414.83	\$ 33,975.76	\$ 109,521.66	\$ 5,764.30	5.89
Non-Food	10,053.44	10,121.30	9,002.88	473.84	21.36