

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

### Elementary School 1

123 A Street  
Anytown, AL 5555  
0031

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
<b>Lunch</b> 842	Free	218	25.89%	3,284	173	20.53%	79.29%
	Reduced	93	11.05	1,470	77	9.19	83.19
	Paid	531	63.06	6,463	340	40.40	64.06
	<b>Totals</b>	<b>842</b>			<b>11,217</b>	<b>590</b>	<b>70.12</b>
<b>Breakfast</b> 842	Free	218	25.89	1,799	95	11.25	43.43
	Reduced	93	11.05	612	32	3.83	34.63
	Paid	531	63.06	1,644	87	10.28	16.29
	<b>Totals</b>	<b>842</b>		<b>4,055</b>	<b>213</b>	<b>25.35</b>	
<b>Snacks</b> 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
	<b>Totals</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	

### 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								
<b>Breakfast</b>	5	0	\$ 1.50	\$ 1.57	0.96	\$ 7.50	\$ 712.50	\$ 712.50	\$ 0.00	\$ 152.40
<b>Lunch</b>	235	87	\$ 3.00	\$ 2.35	1.28	\$ 705.00				

### Profit/Loss

Revenues	Amount	Rev/Meal	Expenditures	Amount	Exp/Meal	Op. Ratio	
Donated Commodities	\$ 1,959.70	\$ 0.14	<b>Labor</b>	Salary & Wages	\$ 6,912.11	\$ 0.48	20.57%
Federal Source	16,733.54	1.16		Employee Benefits	3,081.91	0.21	9.17
<b>Total Federal Source</b>	<b>18,693.24</b>	<b>1.30</b>		Admin. Labor Costs	2,838.18	0.20	8.45
<b>Total State Source</b>	<b>0.00</b>	<b>0.00</b>	<b>Total</b>	<b>12,832.20</b>	<b>0.89</b>	<b>38.19</b>	
Adult Meal Sales	712.50	0.05	<b>Food</b>	Purchased Food	15,768.39	1.09	46.92
Contract Meal Sales	0.00	0.00		Donated Commodities	2,722.56	0.19	8.10
Other Food Sales	455.70	0.03		Inventory Activity	0.00	0.00	0.00
Student Meal Sales	13,725.85	0.95		<b>Total</b>	<b>18,490.95</b>	<b>1.28</b>	<b>55.02</b>
<b>Total Local Source</b>	<b>14,894.05</b>	<b>1.03</b>	<b>Supplies</b>	Food Production Supplies	1,376.49	0.10	4.10
Fund Transfer-in	0.00	0.00		Gen. Operating Supplies	134.31	0.01	0.40
Interest	17.85	0.00		Inventory Activity	0.00	0.00	0.00
Miscellaneous	0.00	0.00		<b>Total</b>	<b>1,510.80</b>	<b>0.10</b>	<b>4.50</b>
Other Local Source	0.00	0.00	<b>Other</b>	Administrative Overhead	0.01	0.00	0.00
<b>Total Misc. Source</b>	<b>17.85</b>	<b>0.00</b>		Capital Equipment	0.00	0.00	0.00
				Fund Transfer Out	0.00	0.00	0.00
				Indirect Costs	100.00	0.01	0.30
				Miscellaneous	210.00	0.01	0.62
				Property Maint. & Energy	0.00	0.00	0.00
				Purchased Tech Services	746.79	0.05	2.22
<b>Total Revenues</b>	<b>\$ 33,605.14</b>	<b>\$ 2.33</b>	<b>Total</b>	<b>1,056.80</b>	<b>0.07</b>	<b>3.14</b>	
<b>Total Revenues</b>	<b>\$ 33,605.14</b>	<b>\$ 2.33</b>	<b>Total Expenditures</b>	<b>\$ 33,890.75</b>	<b>\$ 2.35</b>	<b>100.85</b>	
<b>Actual Profit/Loss</b>	<b>\$ (285.61)</b>	<b>\$ (0.02)</b>	<b>Total Expenditures w/o Inventory Activity</b>	<b>\$ 33,890.75</b>			
<b>P/L with Indirect Rate 2.33% Applied</b>	<b>\$ (506.89)</b>	<b>\$ (0.04)</b>	<b>Indirect Costs Generated</b>	<b>\$ 321.28</b>			

Commodity Value Per Lunch	\$ 0.2427	Meals Per Labor Hour	Avg. Labor/Day
Avg. Daily Other Food Sales per Lunch Enrollment	\$ 0.0285	Total Meal Equivalents	14,419
Ratio Other Food Sales / Total Meal Equivalents	1.20%	Total Labor Hours	655.50
			= <b>22.00</b>
			<b>34.50</b>

### Inventory

	Beginning Inventory	Ending Inventory	Total Cost	Avg Daily Usage	Days In Inventory
<b>Food</b>	\$ 3,206.75	\$ 3,206.75	\$ 18,490.95	\$ 973.21	3.30
<b>Non-Food</b>	1,162.11	1,162.11	1,510.80	79.52	14.61