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**Analyzing a Budget Worksheet – 20 points**
**Davis Joint Unified School District Student Nutrition Services**

Complete the worksheet below as a pdf. Must be **type-written** and submitted in this exact format. Attach your calculations on a separate sheet (may be type-written).

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|---|---|
| 1. The overall budget for 2023/2024 was $2.4 million. Did SNS stay within budget for the year? (3 pt) | No |
| a. List total expenditures: | |
| $ 2,610,880.29 | |
| b. List total revenues: | |
| $ 2,468,317.45 | |
| c. Was DJUSD SNS within budget? (yes/no) | |
| No | |
| d. Was DJUSD SNS over or under budget? | |
| Over | |

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| 2. Union contracts require a base rate salary increase of 2% for all employees. Benefits will also increase 2%. What will your budget for salaries, benefits, and total labor costs be in the 2024/2025 academic year? (6 pt) |
| a. Salaries budget: |
| $ 713,304.87 |
| b. Benefits budget: |
| $ 303,478.56 |
| c. Total Labor budget: |
| $ 1,016,783.43 |

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| 3. Your food cost goal for the year was 40%. What was the food cost percentage?<br>Remember: cost of goods (food)/sales (revenue) = FC%<br>Include "commodity values" in the calculations and total revenues. (2 pt) |
| Food cost %: 42.5%~43% |

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| 4. Which expenditures are higher? (5 pt) |
| a. Direct & Indirect Labor costs (calculate): |
| $ 996,846.5 |
| b. Direct & Indirect Material costs (calculate): |
| $ 1,614,033.79 |
| c. Which is higher, labor or material costs? |
| Material costs |

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| 5. Total enrollment is 7,710 students. What percent of students participate in school breakfast and school lunch? (ADP=Average Daily Participation) (2 pts) |
| a. Breakfast: |
| 22.75%~23% |
| b. Lunch: |
| 64.3%~64% |

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| 6. Which "meal category" could possibly be increased in the 2024/2025 academic year and why? Look at participation rates (ADP=Average Daily Participation) for students and number of adults (employees/teachers), and think about which two have the most potential for improvement? (2 pt) |
| "Student Lunch" category can be increased because it has the highest ADP (~64%) and lunch equivalents. |

2a) 699 319.5 · 0.02 = 713304.87

2b) 297528 · 0.02 = 303478.56

2c) 713304.87 + 303478.56 = 1016783 43

3) ( 909400.00 + 140580.72)/2468317.45 =

= 42.5 % ≈ 43%

4a) 699 318.5 + 297528 = 996846.5

4b) 909400 + 140580.72 + 363905.45 + 48520.72 +

+ 60650.90 + 90976.00 = 1614033.79

5a) ( 1754 / 7710 ) · 100% = 22.75 % ≈ 23%

5b) ( 4959 / 7710) · 100% = 64.3 % ≈ 64%