

	\$	PERIOD (M/Q/S/A)	FACTOR	TOTAL ANNUAL \$		\$	PERIOD (M/Q/S/A)	FACTOR	TOTAL ANNUAL \$
DIRECT COSTS					Legal				
FOOD SUPPLIES					<i>Estimated # Hours</i>				
DEDICATED					<i>Hourly Wage</i>				
Vendor A (major, food)					<i>Hourly Benefits</i>				
Vendor B (minor, food)					<i>Total</i>				
Vendor C (diary)					HR/Personnel				
Vendor D (bread)					<i>Estimated # Hours</i>				
Vendor E (produce)					<i>Hourly Wage</i>				
SHARED					<i>Hourly Benefits</i>				
Farm Costs (if applicable)					<i>Total</i>				
<i>Product Cost</i>					Training				
<i>Farm Labor-Allocated</i>					<i>Estimated # Hours</i>				
<i>Farm Materials-Allocated</i>					<i>Hourly Wage</i>				
<i>Farm Overhead-Allocated</i>					<i>Hourly Benefits</i>				
<i>Total Farm Cost</i>					<i>Total</i>				
LABOR					Union Relationship**				
DEDICATED					<i>Estimated # Hours</i>				
Food Service Staff Wages					<i>Hourly Wage</i>				
<i>Hourly Wages</i>					<i>Hourly Benefits</i>				
<i>Hourly Benefits</i>					<i>Total</i>				
Dietitian Wages/Fees					Problem Resolution**				
Officer Kitchen Duty					<i>Estimated # Hours</i>				
<i>Total Wages</i>					<i>Hourly Wage</i>				
<i>Total Benefits</i>					<i>Hourly Benefits</i>				
SHARED					<i>Total</i>				
Food Staff Fill-in*					Budgets/Reports**				
<i># Hours</i>					<i>Estimated # Hours</i>				
<i>Fill-in Hourly Wages</i>					<i>Hourly Wage</i>				
<i>Fill-in Hourly Benefits</i>					<i>Hourly Benefits</i>				
Administration					<i>Total</i>				
Purchasing					Receiving				
<i>Estimated # Hours</i>					<i>Estimated # Hours</i>				
<i>Hourly Wage</i>					<i>Hourly Wage</i>				
<i>Hourly Benefits</i>					<i>Hourly Benefits</i>				
<i>Total</i>					<i>Total</i>				
Accounts Payable					Transportation				
<i>Estimated # Hours</i>					<i>Estimated # Hours</i>				
<i>Hourly Wage</i>					<i>Hourly Wage</i>				
<i>Hourly Benefits</i>					<i>Hourly Benefits</i>				
<i>Total</i>					<i>Total</i>				
Payroll					PERIOD	FACTOR	<i>*Vacation, sick, holiday</i>		
<i>Estimated # Hours</i>					M=Month	M=x12	<i>**Staff time</i>		
<i>Hourly Wage</i>					Q=Quarter	Q=x4			
<i>Hourly Benefits</i>					S=Semi-Annual	S=x2			
<i>Total</i>					A=Annual	A=x1			

	\$	PERIOD (M/Q/S/A)	FACTOR	TOTAL ANNUAL \$		\$	PERIOD (M/Q/S/A)	FACTOR	TOTAL ANNUAL \$
DIRECT COSTS					INFLUENCING FACTORS				
NON-FOOD SUPPLIES					MEETING STANDARDS				
DEDICATED					Est. Cost of Compliance				
Food Handling Supplies					<i>Cycle Menu</i>				
<i>Disposable Service Ware</i>					<i>Dietitian Approvals</i>				
<i>Plastic Wrap</i>					<i>Documentation</i>				
<i>Garbage Bags</i>					<i>Medical Diets</i>				
<i>Lunch Sacks</i>					<i>Religious Diets</i>				
<i>Dish Machine Chemicals</i>					<i>Portions</i>				
Food Handling Equip.					<i>Inspections</i>				
<i>Spoons</i>					<i>Cleanliness</i>				
<i>Cups</i>					<i>Food Safety Safeguards</i>				
<i>Trays</i>					<i>HACCP Guidelines</i>				
<i>Cooking Utensils</i>					<i>Emergency Procedures</i>				
<i>Pots</i>					MENU SPECIFICATIONS				
<i>Pans</i>					Est. Cost of Compliance				
<i>Knives</i>					<i>Nutrition</i>				
Purchasing/Cleaning					<i>Portions</i>				
<i>Food Staff Uniforms</i>					<i>Waste</i>				
<i>Aprons</i>					THEFT				
<i>Towels</i>					<i>Estimate Loss \$</i>				
<i>Other textiles-Kitchen</i>					INVENTORY VALUE				
Major Kitchen Equipment					<i>Estimate Total Value</i>				
<i>Repair</i>					FOOD QUALITY				
<i>Maintenance</i>					<i>Est. Cost of Compliance</i>				
<i>Replacement</i>					STAFF EXPERTISE				
SHARED					<i>Est. Cost of Compliance</i>				
Kitchen Cleaning Supplies					FOOD SERVICE BUDGET				
Transportation					PROCESS CONTROLS				
<i>Vehicles</i>					LEGAL EXPENSES/TIME				
<i>Fuel</i>					MISCELLANEOUS EXPENSES				
<i>Repairs/Maintenance</i>					FUTURE NEEDS				
Food Service Staff Hiring					JUVENILE FACILITIES				
<i>Classified Advertising</i>					<i>USDA Commodities</i>				
<i>Security Screening Tests</i>					<i>Nat. School Reimbursements</i>				
<i>Interviewing</i>					TOTAL ALL COSTS				
Kitchen Office Supplies					PERIOD	FACTOR			
<i>Training Materials</i>					M=Month	M=x12			
<i>Postage</i>					Q=Quarter	Q=x4			
<i>Other</i>					S=Semi-Annual	S=x2			
					A=Annual	A=x1			