Catering Cash
Total cash, debit card, credit card less sales tax received for catering in the month. Do NOT include catering transfers to other areas. *Catering markup should be 2.75 times food cost.*

Clinical Labor Costs
Total cost of WORKED hours per month excluding benefit pay such as vacation, ill time, holiday pay, employer contributions to Social Security or Medicare, worker's compensation insurance, state and federal unemployment taxes, state disability sick pay, health insurance, employee discounts for clinical dietitians and clinical diet technicians for inpatient and outpatient areas.

Clinical Productive Labor Hours
Actual number of worked hours for the month for clinical dietitians and clinical dietetic technicians.

Credits
Costs transferred from foodservice budget to other areas in organization.

- *Catering*
  Monthly charges for internal catering. Assumes 2.75 times markup for food cost. If catering service is provided at raw food cost, the difference is included in Foregone Revenue.

- *Catering Calculations*
  Are used to establish break-even point for service. Catering food cost times 2.75 is the estimated charge established for break-even service. The difference between actual charges and calculated charges is applied as Foregone Revenue.

- *Free Meals*
  Monthly charges for meals served in cafés (ex: department employees, physicians, volunteers) where there would normally be a charge. If no charges are transferred to other areas, include as Foregone Revenue.

- *Meals for Physicians*
  The value of the transfer for meals provided for physician dining.

- *Employee Discounts*
  The value of the discount if it is applied as a transfer or credit in financial reporting. If no dollars are transferred or credited, note the amount in Foregone Revenue.

- *Guest Trays*
  The value of the transfer or credit for guest trays.

- *Nourishments, Tube Feedings and Floor Stock Costs*
  Cost of goods (at raw food cost) for items that are transferred or credited. If some or all costs are not transferred, include in Foregone Revenue at cost of goods.

Food Cost
Sum of the cost for food excluding nourishments, supplements, tube feedings and floor stock. Calculated using paid vendor invoices.

Foregone Revenue
Foregone revenue includes all items that you should get credit for in your operation but do not because of Administrative/Financial policies. These items represent real costs to the Department for which you are either not compensated or receive partial compensation. The reason to report Foregone Revenue is to calculate meal equivalents for these costs.

Examples and Calculation Method for Foregone Revenue if these costs are not transferred to other areas or not reflected in any cash category:

Foregone Revenue for Catering costs: Use the following formula to determine what your break-even revenue should be for this service.

Catering Food Cost $ _____ x 2.75 = $ _____
If you transfer some of the costs, then take this result and subtract that internal catering transfer. If the result is more than the transfer, include the difference as part of Foregone Revenue.

Foregone Revenue for Free Meals cost: Multiply the number of guest trays times your average retail transaction amount and include as part of Foregone Revenue. If you do not have an Average Retail Transaction (ART) amount (since you do not have a café), multiply the number of guest trays times the standard benchmarking ART of $3.30.

Foregone Revenue for Guest Trays cost: Multiply the number of guest trays times your average retail transaction amount and include as part of Foregone Revenue. If you do not have an Average Retail Transaction (ART) amount (since you do not have a café), multiply the number of guest trays times the standard benchmarking ART of $3.30.

Foregone Revenue for Employee Discounts cost: Include the value of this discount if you are not transferring it to another department.

Foregone Revenue for Nourishments, tube feedings, and floor stock costs: Include at raw food cost if these items are not transferred.

Foregone Revenue for Free Services: If you provide free soft drinks, coffee, etc., this represents Foregone Revenue to the foodservice department. Free Food Cost $ _____ x 2.75 = $ _____ .
If you transfer some of the costs, then take this result and subtract that internal free services transfer. If the result is more than the transfer, include the difference as part of Foregone Revenue.

Labor Costs
Total cost of WORKED hours per month excluding benefit pay such as vacation, ill time, holiday pay, employer contributions to Social Security or Medicare, worker's compensation insurance, state and federal unemployment taxes, state disability sick pay, health insurance, employee discounts. Goal is to capture the salary cost for those in productive pay hours (worked hours) as opposed to paid hours. Excludes clinical dietitians and clinical diet technicians.

Non-Cash Retail Sales
Total dollar amount of free meals sold in the café (volunteer meals, physician's meals). Do not include sales tax or discounts.

Other Cash
Cash received for the month not included in other descriptions.

- **Vending**
    — Monthly cash revenue for self-operated vending
    — Monthly commission for contracted vending

- **Vendor Rebates**
    Monthly rebates earned

- **Outpatient Clinical Dietitian Services**
    Cash received for outpatient clinical services

- **Meals for Other Facilities and Programs**
    Cash received for providing meals to Meals on Wheels, Day Care, Senior Care, Child Care or other

- **Commission or Rental Income from Leased Retail Operations**
    Monthly revenue received for leased retail food operations

- **Guest Meals**
    Cash received for providing guest meals to patient families for those NOT recorded in café sales

- **Patient Meals**
    Cash received from patient meals that are NOT reported as part of the patient meal count

Productive Labor Hours
Actual number of worked hours for the month for foodservice department staff. Exclude worked hours for clinical dietitians and clinical dietetic technicians.

Retail Cash
Total cash, debit card and credit card payments less sales tax received for the month in retail food operations that are self-operated. Do not include anything that you bill to other departments.

Total Cost of Supplies
Any cost that is neither food nor labor. Examples include: disposables, china, uniforms, utensils, small ware, minor equipment (under $1,000), computer supplies, linen rentals, equipment rental, chemicals, cleaning, linens, forms, menus, knife sharpening and office supplies.

Total Food Cost
Sum of the cost for food excluding nourishments, supplements, tube feedings and floor stock. Calculated using paid vendor invoices.

Total Nourishment, Supplements, Tube Feedings and Floor Stock Cost
Sum of the cost for nourishments (in- between meal feedings, diabetic snacks and between meal snack carts services), supplements, tube feedings and floor stock. Calculated using paid vendor invoices, without markups.

Total Other Direct Costs
Not consumed as part of creating meals. Some examples include travel, professional development, membership dues, maintenance fees, consulting, and engineering. Do NOT include space rental, capitalized leases, or equipment depreciation.

Total Patient Trays
Two methods for calculating patient meals (choose one):

1. **Physical Tray Count**
    a. Count patient trays for inpatients and outpatients.
    b. Includes outpatient meals, Emergency department and after-hours meals.

2. **Calculated Estimate**
    a. Patient days (excluding newborns) times 3.0.
    b. Tray count for other meals including outpatient areas and emergency department. Note: Guest trays and parent trays are NOT included in patient meals. If they can be separated, they should be recorded in transfers and credits or Foregone Revenue.

Total Retail Transactions
The total number of transactions recorded in cafeterias including cash, debit card, credit card and non- cash sales.

Total Patient/Resident Days
Facility patient days excluding newborn days. This is usually available from finance departments and is NOT adjusted patient days.