

**WORKSHEET PURPOSE:** The worksheet can be used to gather required data for benchmarking submission. Once completed, go online to <https://ahf.memberclicks.net/benchmarkingexpress> to submit your data into the Benchmarking Program online.

Month:
Year:

**REMINDER:** Your benchmarking profile is linked to your institutional membership. The login details are the same for each. Each facility you benchmark for must have its own institutional membership with AHF which provides free access to a benchmarking profile. You can have as many users as you have members. *Direct questions to 1-800-899-1109 or [Benchmarking@healthcarefoodservice.org](mailto:Benchmarking@healthcarefoodservice.org).*

## OVERALL FOOD SERVICE DEPARTMENT

### Food Cost

<b>A</b>	<b>Total Food Cost:</b>	\$	Using <b>paid</b> vendor invoices for the month, sum the amount for food ( <b>excluding</b> nourishments, supplements, tube feedings, and floor stock).
<b>B</b>	<b>Total Nourishment, Supplements, Tube Feedings &amp; Floor Stock Cost:</b>	\$	Using <b>paid</b> vendor invoices for the month, sum the amount for nourishments, between meal feedings, diabetic snacks and between meal snack cart services, supplements, tube feedings, and floor stock.

### Supply Cost

<b>C</b>	<b>Total Cost of Supplies:</b>	\$	Any cost that is neither food, labor or direct. 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.
<b>D</b>	<b>Total Direct Costs:</b>	\$	<b>DO NOT</b> include space rental, capitalized leases, or equipment depreciation.  Examples include: travel, professional development, publications, annual licenses, membership dues, maintenance fees, consulting, and engineering.

### Labor Cost

<b>E</b>	<b>Total Labor Costs Less Clinical Dietitians and Diet Technicians:</b>	\$	<b>DO NOT</b> include fringe benefits.  <b>Do not include the costs for clinical dietitians or clinical diet techs in this entry.</b>  Total cost of worked hours per month, excluding fringe benefits such as vacation, holiday pay, employer contributions to Social Security and Medicare, worker's compensation insurance, state and federal unemployment taxes, state disability sick pay, health insurance, employee discounts, etc. The list is almost limitless.
<b>F1</b>	<b>Total Labor Costs Inpatient Clinical Dietitians &amp; Diet Techs</b>	\$	The labor cost (without fringes, the same as above) for INPATIENT clinical dietitians and clinical diet techs

### Labor Hours

<b>G</b>	<b>Productive Labor Hours Less Clinical Dietitians &amp; Diet Techs</b>	<b>#</b>	<b>DO NOT</b> Include the hours for clinical dietitians and diet techs.  The actual number of worked hours for the month for food service department paid staff.
<b>H1</b>	<b>Productive Labor Hours Inpatient Clinical Dietitians &amp; Diet Techs</b>	<b>#</b>	The actual number of worked hours for the month for INPATIENT clinical dietitians and diet techs.

#### Resident Food Services

<b>I</b>	<b>Total Resident Days:</b>	<b>#</b>	If this number is not on your monthly operating report, request it from finance or administration.
<b>J</b>	<b>Total Resident Trays:</b>	<b>#</b>	<p>Guest trays and Parent trays are <b>not</b> included in resident meals. If they can be separated, they should be recorded in transfers and credits, or foregone revenue.</p> <p>Choose one of two methods for calculating resident meals.</p> <ol style="list-style-type: none"> <li>1. Physical Tray count: count resident trays. Include after-hours meals.</li> <li>2. Calculated Estimate: resident days times 3 plus tray count for other areas, including after-hours meals.</li> </ol>

#### Non-Resident Food Services (Retail and Catering)

<b>L</b>	<b>Retail Cash:</b>	<b>\$</b>	<p>Do <b>not</b> include anything that you bill to other departments after the fact. These revenues will be reported as Non-Cash Retail Sales.</p> <p><b>DO NOT</b> include discounts. <b>DO NOT</b> include sales tax.</p> <p>Total the cash, debit and credit received for the month in the retail food operations. Include only credit, debit, or payroll deduction transactions that result in immediate cash to your operation at the register.</p>
<b>M</b>	<b>Non-Cash Retail Sales:</b>	<b>\$</b>	<p><b>DO NOT</b> include sales tax or the discount amount.</p> <p>Enter the dollar amount rung on the register for “free” meals; for example, volunteer meals, physician meals, etc.</p>
<b>N</b>	<b>Total Retail Transactions:</b>	<b>#</b>	The number of total transactions – cash, debit, credit, payroll deduction and non-cash retail transactions. Most registers count these.
<b>O</b>	<b>Catering Cash:</b>	<b>\$</b>	<p><b>DO NOT</b> include transfers and credits or sales tax.</p> <p>Enter the total cash, debit, and credit received for the month from catering. Catering should be charged at a minimum of 2.75 times raw food cost.</p>

<b>P</b>	<b>Other Cash:</b>	<b>\$</b>	Cash received for the month not included in other descriptions.
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			<p>Include sources like these examples...</p> <p><b>Vending:</b> Cash revenue for self-operated vending and monthly commission for contracted vending.</p> <p><b>Vendor Rebates:</b> Rebates earned.</p> <p><b>Meals for Other Facilities and Programs:</b> Cash received for providing meals to Meals on Wheels, Day Care, Child Care or other.</p> <p><b>Commission or Rental Income from Leased Retail Operations:</b> Revenue received for leased retail food operations.</p> <p><b>Guest Meals:</b> Cash received for providing guest meals to resident families for those NOT recorded in café sales.</p> <p><b>Resident Meals:</b> Cash received from resident meals that are NOT reported as part of the resident meal count.</p>
<b>Q</b>	<b>Transfers &amp; Credits:</b>	\$	<p>Costs transferred or credited from foodservice budget to other areas in your facility each month.</p> <p>Total the dollar amount of all transfer and credits. Even if you do not operate a café, you may have transfers or credits. Without this input, your department's costs are distorted since the costs are controlled by others. Regardless of the amount of these transfer and credits, they do not change the facility's finances as a whole. These items should appear on monthly financial reports when costs are transferred to a different area of your facility. Including sources like these examples...</p> <p><b>Catering:</b> Charges for internal catering. Assumes 2.75 times markup for food cost. If catering service is provided at raw food cost, include the difference in Foregone Revenue.</p> <p><b>Catering Calculations:</b> 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. If you do not credit or transfer costs for the sample items below – or similar items in your facility – they they should be included in Foregone Revenue.</p> <p><b>Free Meals:</b> Charges for meals served in cafes (ex: department employees, physicians, volunteers) where there would normally be a charge.</p> <p><b>Meals for Physicians:</b> The value for meals provided for physician dining.</p> <p><b>Employee Discounts:</b> The value of the discount if it is applied as a transfer or credit in financial reporting.</p> <p><b>Guest Trays:</b> The value for guest trays. If you receive cash for these meals, they are reported in Other Cash.</p>

			<p><b>Nourishments, tube feedings, and floor stock costs:</b> 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.</p>
<b>R</b>	<b>Foregone Revenue:</b>	\$	<p>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. Note that ART is Average Retail Transaction. The standard benchmark ART value is \$3.30.</p> <p>Examples of Foregone Revenue if these costs are not credited to other areas or not reflected in any cash category:</p> <p><b>Catering:</b> Use the following formula to determine what your break-even revenue should be of this service.</p> <p>Catering = Food Cost \$ _____ times 2.75 = \$ _____</p> <p>If you transfer some of the costs, then take this result and subtract the actual amount of your internal catering transfer or credit. If the result is more than the transfer, report the difference as Foregone Revenue.</p> <p><b>Free Meals:</b> Multiply the number of free meals times your ART and include as part of Foregone Revenue. If you do not have an ART (since you do not have a café), multiply the number of free meals times \$3.30.</p> <p><b>Guest Trays:</b> 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 ART amount (since you do not have a café), multiply the number of guest trays times \$3.30.</p> <p><b>Employee Discounts:</b> Include the value of this discount if you are not transferring it to another department.</p> <p><b>Free Services:</b> If you provide free soft drinks, free coffee, etc., this represents Foregone Revenue to the foodservice department.</p> <p>Free Services = Food Cost \$ _____ x 2.75 = \$ _____</p> <p>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.</p> <p><b>Nourishments, tube feedings, and floor stock costs:</b> Include at raw food cost if these items are not transferred.</p>