

FOOD AND NUTRITION PROCEDURES

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Miami-Dade County Public Schools

Subject:	FOOD SERVICE PROFIT AND LOSS ANALYSIS
For Action By:	FOOD SERVICE MANAGERS AND REGION FOOD SERVICE COORDINATORS
Refer Questions to:	ADMINISTRATIVE DIRECTOR, DIRECTOR OF OPERATIONS, FOOD SERVICE ACCOUNTING

The Food Service Profit and Loss Analysis report (T09607001) is generated by Food Service Accounting and sent to each school for review. Food Service Managers should review this report in order to determine whether they are operating at a profit or loss for the accounting month reported. If a loss is shown the assigned Region Food Service Coordinator will follow up with the school to ascertain why such loss occurred and how it may be prevented in the future.

In addition to this report, Food Service Managers should review the computerized Revenue/Expense Report routinely to determine the status of the operation on a current basis. The Revenue/Expense Report is available on-line utilizing the Food Service Accounting (FSAS) application.

The Department of Food and Nutrition will receive a countywide Food Service Profit and Loss Analysis report (T09607002). Upon receipt the Director of Operations will review this report. Any school(s) showing a loss and/or exceeding any of the categories listed below will be highlighted and forwarded to their respective Region Food Service Coordinator.

Upon receipt of the Food Service Profit and Loss report, each Region Food Service Coordinator will be required to review the report and complete the attached Profit and Loss Analysis Follow-Up form. The Profit and Loss Analysis Follow-Up form ([Attachment](#)) should be completed and returned to the Director of Operations within ten (10) working days. All follow-up forms will be kept in the master school files for audit purposes.

Required Follow-Up

Follow-up will be required for individual schools if:

1. School is showing a loss at the end of the month
2. School is exceeding the established formula for any of the following categories:
 - Goods Sold (exceeding 60-65%)
 - Labor (exceeding 30-35%)
 - Other (exceeding 5%)