BENCHMARKING EXPRESS™

BENCHMARKING FORMULAS

OVERALL FOODSERVICE DEPARTMENT

Food Cost

A Total Food Cost:
B Total Nourishment, Supplements, Tube Feedings & Floor Stock Cost

Supply Cost

C Total Cost of Supplies
D Total Direct Costs

Labor Cost

E Total Labor Costs Less Clinical Dietitians and Diet Technicians
F Total Cost Clinical Dietitian and Diet Technicians

Labor Hours

G Productive Labor Hours
H Clinical Productive Labor Hours

Patient Food Services

I Total Patient Days
J Total Patient Meals or Trays
K Adjusted Discharges

Non-Patient Food Services (Retail and Catering)

L Retail Cash
M Non-Cash Retail Sales
N Total Retail Transactions
O Catering Cash
P Other Cash
Q Transfers & Credits
R Foregone Revenue

BENCHMARKING FORMULAS

#	Benchmarking Label Appearing in Reports	Letters Refer to Data from Input Sheet	Calculation "Translated" from Letters/Numbers to Categories
1	ID#	*(Numbers refer to specific calculations here)*	
2	Patient/Resident Days	I	
3	Total Meals	J + [(L+O+P+Q+R) div by 21]	Total Patient/Resident Meals/Trays + [(Sum of Retail Cash through Foregone Revenues excluding non--- Cash sales and transactions) div by Average Retail Transaction]
4	Total Patient/Resident Meals	(B div by 21) + J	(Total Nourishments div by Average Retail Transaction) + Total Patient/Resident Trays
5	% Patient/Resident Meals	4 div by 3	Total Patient/Resident Meals div by Total Meals
6	Patient/Resident Meals Per Patient/Resident Day	4 div by I	Total Patient/Resident Meals div by Patient/Resident Days
7	Total Meals Per Patient/Resident Day	3 div by I	Total Meals div by Patient/Resident Days
8	Patient Days Per Productive Labor Hour	I div by (G+H)	Total Patient/Resident Days div by (Sum of All Productive Labor Hours)
9	Labor Hours Per Patient/Resident Day	(G + H) div by I	(Sum of All Productive Labor Hours) div by Patient/Resident Days
10	$ Labor Per Patient/Resident Day	(E+F) div by I	All Labor Costs div by Patient/Resident Days
11	$ Food Per Patient/Resident Day	A div by I	Food Costs div by Patient/Resident Days
12	$ Supply/Other Per Patient/Resident Day	(C+D) div by I	(Supply Costs + Other Direct Costs) div by Patient/Resident Days
13	$ Total Cost Per Patient/Resident Day	(A+B+C+D+E+F) div by I	(Sum of Costs through Labor Costs) div by Patient/Resident Days
14	$ Net of Cash Per Patient/Resident Day (all ops)	((A+B+C+D+E+F) - (L+O+P)) div by I	((Sum of Costs) - (Sum of ALL Cash)) div by Patient/Resident Days
15	$ Net Cost Per Patient/Resident Day	((A+B+C+D+E+F) - (L+O+P+Q+R)) div by I	((Sum of Costs) - (Sum of Retail Cash, Catering Cash, Other Cash, Transfers/Credits and Foregone Revenue) div by Patient/Resident Days
16	$ Floor Stock Per Patient/Resident Day	B div by I	Total Nourishments, etc. div by Patient/Resident Days
17	$ Cash Revenue Per Patient/Resident Day	(L+O+P) div by I	(ALL Cash) div by Patient/Resident Days
18	$ Transfers/Credits Per Patient/Resident Day	Q div by I	Transfers, Credits div by Patient/Resident Days
19	$ Lost Revenue Per Patient/Resident Day	R div by I	Foregone Revenues div by Patient/Resident Days
20	Dietitian Hours Per Patient/Resident Day	H div by I	Clinical Dietitian Hours div by Patient/Resident Days
21	Average Retail Transaction	(L+M) div by N*	(Retail Cash + Non---Retail Sales) div by Total Retail Transactions*
22	$ Contribution Margin	(L + M) minus 26	(Retail Cash + Non---Cash Retail Sales) minus (Retail Cost)
23	Operating Margin %	[(L + M) minus 26] div by (L + M)	(Retail Cost) div by (Retail Cash + Non---Cash Retail Sales)
Formula Calculations for Margins			
24	Total Retail Meals	(L + M)/(21)	(Retail Cash + Non---Cash Retail Sales) div by Average Retail Transaction
25	% Retail Meals	24 div by 3	(Total Retail Meals) div by (Total Meals)
26	Retail Cost	25 multiplied by (Sum of A, C, D, E)	(% Retail Meals) multiplied by (Total Food Costs + Total Supply Costs + Total Other Direct Costs + Total Labor Costs Except Clinical Dietitians)

**If facility does not have cafeteria OR if Total Retail Transactions = zero, then Average Retail Transactions is forced to be $3.30.*

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#	Benchmarking Label Appearing in Reports	Letters Refer to Data from Input Sheet	Calculation "Translated" from Letters/Numbers to Categories
1	ID#	***(Numbers refer to specific calculations here)***	
3	Total Meals	J + [(L+O+P+Q+R) div by 21]	Total Patient/Resident Meals/Trays + [(Sum of Retail Cash through Foregone Revenues excluding non--- Cash sales and transactions) div by Average Retail Transaction]
4	Total Patient/Resident Meals	(B div by 21) + J	(Total Nourishments div by Average Retail Transaction) + Total Patient/Resident Trays
5	% Patient/Resident Meals	4 div by 3	Total Patient/Resident Meals div by Total Meals
8	Meals Per Productive Labor Hour	3 div by (G+H)	Total Meals div by (Sum of All Productive Labor Hours)
9	Labor Hours Per Meal	(G + H) div by 3	(Sum of All Productive Labor Hours) div by Total Meals
10	$ Labor Per Meal	(E+F) div by 3	All Labor Costs div by Total Meals
11	$ Food Per Meal	A div by 3	Food Costs div by Total Meals
12	$ Supply/Other Per Meal	(C+D) div by 3	(Supply Costs + Other Direct Costs) div by Total Meals
13	$ Total Cost Per Meal	(A+B+C+D+E+F) div by 3	(Sum of Costs through Labor Costs) div by Total Meals
14	$ Net of Cash Per Meal (all ops)	((A+B+C+D+E+F) - (L+O+P)) div by 3	((Sum of Costs) - (Sum of ALL Cash)) div by Total Meals
15	$ Net Cost Per Meal	((A+B+C+D+E+F) - (L+O+P+Q+R)) div by 3	((Sum of Costs) - (Sum of Retail Cash, Catering Cash, Other Cash, Transfers/Credits and Foregone Revenue)) div by Total Meals
16	$ Floor Stock Per Meal	B div by 3	Total Nourishments, etc. div by Total Meals
17	$ Cash Revenue Per Meal	(L+O+P) div by 3	(ALL Cash) div by Total Meals
18	$ Transfers/Credits Per Meal	Q div by 3	Transfers, Credits div by Total Meals
19	$ Lost Revenue Per Meal	R div by 3	Foregone Revenues div by Total Meals
20	Dietitian Hours Per Meal	H div by 3	Clinical Dietitian Hours div by Total Meals
21	Average Retail Transaction	(L+M) div by N*	(Retail Cash + Non---Retail Sales) div by Total Retail Transactions*
22	$ Contribution Margin	(L + M) minus 26	(Retail Cash + Non---Cash Retail Sales) minus (Retail Cost)
23	Operating Margin %	[(L + M) minus 26] div by (L + M)	(Retail Cost) div by (Retail Cash + Non---Cash Retail Sales)
Formula Calculations for Margins			
24	Total Retail Meals	(L + M)/(21)	(Retail Cash + Non---Cash Retail Sales) div by Average Retail Transaction
25	% Retail Meals	24 div by 3	(Total Retail Meals) div by (Total Meals)
26	Retail Cost	25 multiplied by (Sum of A, C, D, E)	(% Retail Meals) multiplied by (Total Food Costs + Total Supply Costs + Total Other Direct Costs + Total Labor Costs Except Clinical Dietitians)

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#	Benchmarking Label Appearing in Reports	Letters Refer to Data from Input Sheet	Calculation "Translated" from Letters/Numbers to Categories
1	ID#	***(Numbers refer to specific calculations here)***	
2	Adjusted Discharges	K	
3	Total Meals	J + [(L+O+P+Q+R) div by 21]	Total Patient/Resident Meals/Trays + [(Sum of Retail Cash through Foregone Revenues excluding non--- Cash sales and transactions) div by Average Retail Transaction]
4	Total Patient/Resident Meals	(B div by 21) + J	(Total Nourishments div by Average Retail Transaction) + Total Patient/Resident Trays
5	% Patient/Resident Meals	4 div by 3	Total Patient/Resident Meals div by Total Meals
6	Patient/Resident Meals Per Adjusted Discharge	4 div by K	Total Patient/Resident Meals div by Adjusted Discharge
7	Total Meals Per Adjusted Discharge	3 div by K	Total Meals div by Adjusted Discharge
8	Adjusted Discharge Per Productive Labor Hour	K div by (G+H)	Adjusted Discharge div by (Sum of All Productive Labor Hours)
9	Labor Hours Per Adjusted Discharge	(G + H) div by K	(Sum of All Productive Labor Hours) div by Adjusted Discharge
10	$ Labor Per Adjusted Discharge	(E+F) div by K	All Labor Costs div by Adjusted Discharge
11	$ Food Per Adjusted Discharge	A div by K	Food Costs div by Adjusted Discharge
12	$ Supply/Other Per Adjusted Discharge	(C+D) div by K	(Supply Costs + Other Direct Costs) div by Adjusted Discharge
13	$ Total Cost Per Adjusted Discharge	(A+B+C+D+E+F) div by K	(Sum of Costs through Labor Costs) div by Adjusted Discharge
14	$ Net of Cash Per Adjusted Discharge (all ops)	((A+B+C+D+E+F) - (L+O+P)) div by K	((Sum of Costs) - (Sum of ALL Cash)) div by Adjusted Discharge
15	$ Net Cost Per Adjusted Discharge	((A+B+C+D+E+F) - (L+O+P+Q+R)) div by K	((Sum of Costs) - (Sum of Retail Cash, Catering Cash, Other Cash, Transfers/Credits and Foregone Revenue) div by Adjusted Discharge
16	$ Floor Stock Per Adjusted Discharge	B div by K	Total Nourishments, etc. div by Adjusted Discharge
17	$ Cash Revenue Per Adjusted Discharge	(L+O+P) div by K	(ALL Cash) div by Adjusted Discharge
18	$ Transfers/Credits Per Adjusted Discharge	Q div by K	Transfers, Credits div by Adjusted Discharge
19	$ Lost Revenue Per Adjusted Discharge	R div by K	Foregone Revenues div by Adjusted Discharge
20	Dietitian Hours Per Adjusted Discharge	H div by K	Clinical Dietitian Hours div by Adjusted Discharge
21	Average Retail Transaction	(L+M) div by N*	(Retail Cash + Non---Retail Sales) div by Total Retail Transactions*
22	$ Contribution Margin	(L + M) minus 26	(Retail Cash + Non---Cash Retail Sales) minus (Retail Cost)
23	Operating Margin %	[(L + M) minus 26] div by (L + M)	(Retail Cost) div by (Retail Cash + Non---Cash Retail Sales)
Formula Calculations for Margins			
24	Total Retail Meals	(L + M)/(21)	(Retail Cash + Non---Cash Retail Sales) div by Average Retail Transaction
25	% Retail Meals	24 div by 3	(Total Retail Meals) div by (Total Meals)
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