

2012

Operating Performance Benchmarking Survey



Prepared by:



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The NACUFS **Operating Performance Benchmarking Survey (Based on 2011 Results)** was compiled, tabulated and analyzed by Industry Insights, Inc. in cooperation with NACUFS and its institutional members.

Industry Insights, headquartered in Columbus, Ohio, is a professional research and consulting firm providing management and marketing services to trade and professional associations and their members. The company specializes in industry operating surveys, compensation studies, educational programs and customized research services.

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**OPERATING
PERFORMANCE
BENCHMARKING
SURVEY
(BASED ON 2011 RESULTS)**

The NACUFS **Operating Performance Benchmarking Survey (Based on 2011 Results)** represents the most complete, accurate and up-to-date set of financial and operating performance data for college and university foodservice departments published anywhere. The information contained in this report is designed to provide easy-to-understand guidelines for identifying performance strengths and improvement opportunities.

This report includes comparative performance ratios and statistics by all participants overall, by revenue size, by number of enrolled students at the college or university, by public versus private institution, by NACUFS region, by location (rural, suburban or urban), by prep schools/academies, by community colleges, by contracted versus self-operated facilities, and various other important data groupings. In addition, this report includes data for a special grouping of “most efficient operators” (i.e., those foodservice operators that have the lowest ratio of direct expenses to revenues).

Perhaps the most valuable feature of the NACUFS **Operating Performance Benchmarking Survey** is that all institutions participating in the survey received electronic access to their own confidential **Individual Operator Performance Report (IOPR)**. (By accessing this report electronically, participants have the opportunity to print multiple copies of the report for their internal usage.) This report presents a participant’s own ratios and data computed in a manner consistent with those appearing in this report and displayed alongside the appropriate industry comparatives. A representative page from a sample **Individual Operator Performance Report (IOPR)** is illustrated on the following page.

As shown on any given line of the **Individual Operator Performance Report (IOPR)**, an operator’s own data is included along with industry norms for institutions of a comparative revenue size, geographic region, type of institution, etc. Thus, the individual manager is provided invaluable information without having to spend time and effort making the calculations manually.

This **Operating Performance Benchmarking Survey** was prepared by Industry Insights, Inc. of Columbus, Ohio, while working closely with the NACUFS Benchmarking Committee in the design of the study. Confidential survey forms (refer to the Appendix for a sample) were sent (and made available for online participation) to NACUFS institutional members in January of 2012 and 154 completed and usable responses were received by early May.

BENCHMARKING COMMITTEE

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SAMPLE INDIVIDUAL OPERATOR PERFORMANCE REPORT (IOPR)

| | YOURS | ALL RESPONDENTS | REVENUES >\$20 MIL | MOST EFFICIENT OPERATORS |
|--|-----------|-----------------|-----------------------|-----------------------------|
| PRODUCTIVITY INFORMATION | | | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | | | |
| 1 Student (full and part-time) Overall | \$687 | \$1,176 | \$1,238 | \$1,419 |
| 2 Residential Student Overall | \$2,893 | \$4,115 | \$4,278 | \$4,398 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$168 | \$249 | \$307 | \$286 |
| 4 Square Foot of Seating Area | \$360 | \$546 | \$661 | \$581 |
| 5 Square Foot of All Non-Seating Areas | \$342 | \$483 | \$563 | \$583 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$693,333 | \$823,340 | \$883,759 | \$932,931 |
| 7 Permanent Staff Employee (based on FTE) | \$107,333 | \$184,546 | \$224,991 | \$200,805 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$19.53 | \$79.58 | \$95.60 | \$102.25 |
| 9 Square Foot of Seating Area | \$46.43 | \$175.59 | \$207.69 | \$206.54 |
| 10 Square Foot of All Non-Seating Areas | \$41.67 | \$159.39 | \$171.46 | \$219.15 |
| FOODSERVICE LABOR COST | | | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$28,810 | \$31,600 | \$35,418 | \$32,120 |
| 12 Annual Student Wages per Student Employee (in FTE) | \$13,143 | \$17,333 | \$17,680 | \$17,699 |
| 13 Average Labor Cost per Student Labor Hr. | \$6.55 | \$8.33 | \$8.50 | \$8.51 |

"YOUR INSTITUTION'S" RATIOS COMPARED TO THE APPROPRIATE INDUSTRY NORMS

Important Features

Each year's NACUFS Operating Performance Benchmarking Survey includes important features that are designed to be of high interest and usefulness. This 2012 study is no exception. However, given the depth of data contained in the study, some of these features can be easily overlooked.

For your reference, you are encouraged to give special attention to the following enhancements of recent years.

- A historical Consumer Price Index showing “food away from home” has been included in the study for reference purposes when comparing historical dollar amounts.
- Information in the study that had formerly been labeled as “cash operations” has been changed to “retail operations,” which represents a better description of these sales and expense activities.
- For the fourth consecutive year, survey participants have the opportunity to download and print a PDF file of both the industry-wide report as well as their own confidential **Individual Operator Performance Report (IOPR)**. Thus, multiple copies of these reports can be printed, as needed.
- For the first time ever, survey participants have the option this year of ordering a confidential, customized **Trend Graph Report** showing (in a graphical format) their own school's performance results versus industry benchmarks for selected key measures over the past five years.
- Again this year, detailed income statement results are provided for “convenience store operations” (defined as convenience stores with less than 20% of sales from prepared foods). Moreover, such operations have been included in the “total foodservice” operating information. **(Prior to the 2007 study of 2006 results, certain convenience store results were presented separately, but not included in overall operations. Therefore, recent income statement results are not necessarily comparable to that of years prior to 2006.)**
- “Schools with contracted foodservices” were again provided an opportunity to respond to a customized survey questionnaire that is specific to the accounting and operational characteristics of such schools. Largely as a result of this focused effort, a substantial increase in “schools with contracted foodservices” participation has occurred over the past several years, thus resulting in additional data groupings of these schools.

- Continuing a reporting change that was first implemented for the study of 2007 results, the expense category referred to as “depreciation and/or reserve and/or renewal expenses” has been omitted as a direct expense and has been included with “all other expenses not reported above,” which is a non-direct expense category. This furthers the goal of specifically separating those expenses that are directly controllable by the foodservice operator versus those that are largely university overhead allocations. **As a result, the 2007, 2008, 2009, 2010 and 2011 results for “direct expenses,” “total surplus (or deficit) before uncontrollable costs,” and “all other expenses not reported above,” as well as any operating income ratios, are not necessarily comparable to that of prior years.**
- A new direct expense category has again been included this year, labeled as “total non-prime costs.” This refers to the total of non-prime expenses, including supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses.

In addition, industry trend information is again summarized for key ratios.

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The NACUFS **Operating Performance Benchmarking Survey** has been designed to help college and university foodservice operators evaluate their own performance relative to that of industry peers in order to identify improvement opportunities. The statistics in this report represent broad performance "*yardsticks*" against which an operator's performance can be measured.

Using this information, college and university foodservice operators can compare their own financial and operating performance with: the industry as a whole; operations of a comparable volume; those serving similar institution types; those in the same region; and many other criteria. Spotting significant differences between your own performance and the industry composites can be the first step toward improving performance. Keep in mind, however, that:

1. *A deviation between your figures (for any performance measure) and numbers in the report is not necessarily good or bad. It merely indicates that additional analysis may be required.* As a rule, the larger the difference, the greater the need for further investigation.
2. In situations where large deviations do exist, it may be helpful to go back and calculate the same performance measure over the past several years to identify any trends that may exist.
3. The information in this report should be used as a tool for informed decision making rather than absolute standards. Since operations differ as to their location, size, and other factors, any two situations can be successful yet have very different experiences with regard to certain performance measures.

UNDERSTANDING THE DATA

In order to use the information in this report to maximum advantage, it is important to understand *how the data is arranged* and *how this information should be interpreted*.

HOW THE TABLES ARE ORGANIZED

The tables in this report are organized to include a number of important performance benchmarks for each relevant "grouping" of similar institutions. In particular, the major "groupings" used include:

- All Respondents--refers to the results of all participants to the survey.
- By Total Revenues

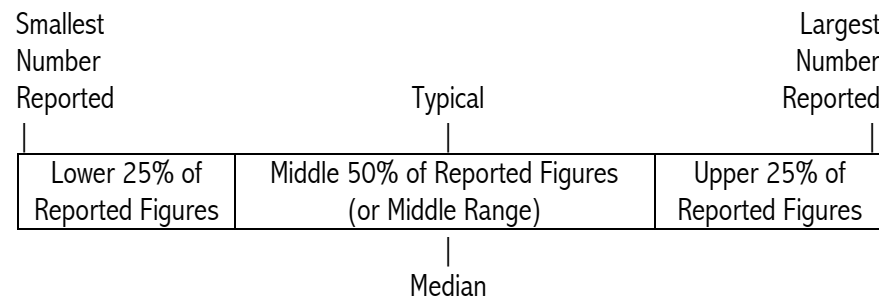
- By Most Efficient Operators (i.e., Institutions with the Lowest Total Direct Expenses as a Percent of Revenues; those operators whose Total Direct Expenses as a Percent of Total Revenues are in the upper half of performance; that is, the ratio is among the lowest in the industry.)
- By Public vs. Private Institutions
- By Geographic Region:
 - **Northeast:** Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont, Nova Scotia, Ontario, Quebec
 - **Mid-Atlantic:** Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, West Virginia
 - **Southern:** Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, New Mexico, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Puerto Rico, Virgin Islands
 - **Midwest:** Illinois, Indiana, Iowa, Kansas, Michigan, Missouri, Nebraska, Ohio, Wisconsin
 - **Continental:** Alberta, Colorado, Idaho, Manitoba, Minnesota, Montana, North Dakota, Saskatchewan, South Dakota, Utah, Wyoming
 - **Pacific:** Alaska, Arizona, California, Hawaii, Nevada, Oregon, Washington, British Columbia, Australia, China, Fiji, Mexico, New Zealand
- By Institution Location (Rural vs. Suburban vs. Urban)
- By Institution Type (2-Year vs. 4-Year vs. 4-Year plus Graduate School) (NOTE: Due to the limited number of 2-Year institution respondents, caution should be exercised when viewing such data in this study.)
- Self Operated vs. Schools with Contracted Foodservices
- By Operating Requirement:
 - “Break-Even” from Food, Labor, and Other Direct Expenses Only
 - Must Cover all Food, Labor and Direct Expenses Plus Overhead Expenses
 - Must Cover all Food, Labor and Direct Expenses Overhead and also Contribute a Surplus to the University
- By Number of Enrolled Students
- By Prep Schools/Academies, and Community Colleges (Note: Due to limited sample sizes in these categories, caution should be exercised when viewing such data in this report.)
- By Schools with Contracted Foodservices Overall, by Most Efficient Operators, and by Total Revenues

The table of contents shows specifically where each table can be found.

INTERPRETING THE NUMBERS

Most of the performance indicators included in this study are reported on the basis of medians rather than arithmetical averages or means. Unlike the mean, the median is not distorted by a few unusually high or low values that may exist in the sample due to special circumstances. The "median" figure represents the mid-point of the figures for a particular measure, with one-half of the participants reporting figures above it and one-half below. Each median was computed independently based on the participants that reported for that item. As a result, **mathematical relationships do not always exist** when different ratios are used together in the calculation. **In addition, due to small rounding differences, totals may not always be exact.**

Also included for certain data groupings is the lower quartile, the value for the participant that is one quarter from the lowest value, and upper quartile, the value for the participant one-quarter from the highest value.



Figures reported by respondents were not used unless they were in accordance with the survey instructions and definitions. In cases where the number of respondents reporting was considered inadequate for the computation of a meaningful figure, blank spaces appear in the tables, or a "not available" (N/A) notation is included.

Further insights into how to use this report are included in the Appendix in the section entitled: "Ratio Definitions." An important point to keep in mind when using this report is that *even relatively simple analysis of your own situation using the industry data for comparison can yield important insights into your operations. You do not have to be a financial expert to benefit from this information.*

USING RATIOS

While it is extremely important to analyze financial information in dollars and cents, it is essential that percentages and ratios be used if the data is to be compared to past performance or to industry benchmarks. For example, it is necessary to know your annual employee labor costs, but it is even more essential to compare this expenditure with the value it produces. A useful measure of **effectiveness** of labor costs is the percentage that labor costs is relative to total revenues. Therefore, a ratio such as labor costs as a percent of revenues can be useful in determining how efficiently you use payroll dollars over time or compared to other NACUFS members in general.

In addition, just as dollar figures are not too meaningful by themselves, ratios should not be used in isolation. In combination they can give an extremely accurate overall picture of **financial performance** and **operating performance**.

The tables in this report include all key ratios for comparing your own performance to norms for NACUFS in the following key areas:

- Income statement operations (including board operations, retail operations, catering operations, convenience store operations, other operations and overall operations)
- Productivity of employees, space, board operations, retail operations, retail and board operations combined, and convenience store operations
- Other important information.

NOTE: Due to a limited sample of schools reporting convenience store results, caution should be exercised when using the convenience store data in this report.



Executive Summary

INTRODUCTION

The NACUFS **Operating Performance Benchmarking Survey** is organized as a set of easily referenced industry performance tables. These include the following data aggregations, also known as operational profiles:

- **All Respondents**
- **Most Efficient Operators** are those operators whose “Total Direct Expenses as a Percent of Total Revenues” are in the upper half of performance; that is, this ratio is among the lowest in the industry
- **Respondents by Total Revenues:**
 - Under \$2 Million
 - \$2-\$5 Million
 - \$5-\$10 Million
 - \$10-\$20 Million
 - Over \$20 Million
- **By Public vs. Private Institutions**
- **By Geographic Region:**
 - **Northeast:** Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont, Nova Scotia, Ontario, Quebec
 - **Mid-Atlantic:** Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, West Virginia
 - **Southern:** Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, New Mexico, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Puerto Rico, Virgin Islands
 - **Midwest:** Illinois, Indiana, Iowa, Kansas, Michigan, Missouri, Nebraska, Ohio, Wisconsin
 - **Continental:** Alberta, Colorado, Idaho, Manitoba, Minnesota, Montana, North Dakota, Saskatchewan, South Dakota, Utah, Wyoming
 - **Pacific:** Alaska, Arizona, California, Hawaii, Nevada, Oregon, Washington, British Columbia, Australia, China, Fiji, Mexico, New Zealand
- **By Institution Location (Rural vs. Suburban vs. Urban)**

- **By Institution Type (2-Year vs. 4-Year vs. 4-Year plus Graduate School)**
- **Self Operated vs. Contracted**
- **By Operating Requirement:**
 - “Break-Even” from Food, Labor, and Other Direct Expenses Only
 - Must Cover all Food, Labor and Direct Expenses Plus Overhead Expenses
 - Must Cover all Food, Labor and Direct Expenses Overhead and also Contribute a Surplus to the University
- **By Number of Enrolled Students**
- **By Prep Schools/Academies, and Community Colleges** (Note: due to the limited number of prep schools/academies, and community colleges responding to the survey, caution should be exercised when viewing these data groupings in this report.)
- **By Schools with Contracted Foodservices Overall, by Most Efficient Operators, and by Total Revenues**

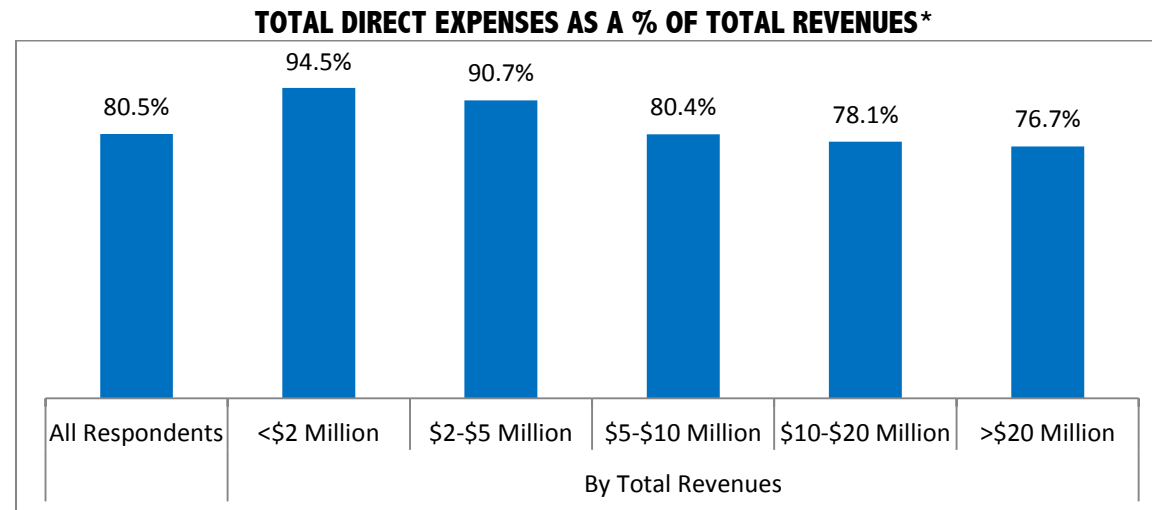
NOTE: Due to a limited sample of schools reporting convenience store results, caution should be exercised when using the convenience store data in this report.

In using this study to evaluate your own operating performance, you should refer to the set of data comparatives (also known as operational profiles) that most closely corresponds with your own operation. This detailed information should be kept handy and referenced from time to time as a tool for better controlling and managing your operations.

The series of tables and graphs shown below and on the next several pages have been abstracted from the comprehensive set of statistics. These data represent good overall gauges of industry performance in key areas of direct expense control and productivity.

OVERALL OPERATING EFFICIENCY

The ratio “total direct expenses as a percent of total revenues” is a good overall measure of university foodservice operation efficiency. Essentially, this ratio measures controllable, direct expenses incurred relative to the revenue size of the operation. For the typical NACUFS survey respondent in 2011 this was 80.5% (as compared to 85.4% the prior year).



Similar to past years, significant differences existed in the operating efficiency performance of institutions by revenue size during 2011. In particular, as shown in the chart above, the lowest direct expenses among survey respondents were reported by those with over \$20 million in total revenues, while the highest direct expenses were incurred by the smallest volume institutions. This general pattern of the smallest institutions having the highest direct expenses as a percent of total revenues is consistent with the findings of prior editions of this study.

* In comparison to the NACUFS **Operating Performance Benchmarking Survey** in years prior to 2007, recent year results have excluded “depreciation and/or reserve and/or renewal expense” from direct expenses.

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DIRECT EXPENSES

Foodservice operators that were the most efficient during 2011 derived a significant portion of their advantage from lower labor costs along with lower food and beverage costs. While the typical NACUFS survey participant overall reported total labor costs of 37.5% of revenues and food and beverage costs of 29.6%, the “most efficient” operators (defined as those with the lowest direct expenses to revenues) reported 32.9% and 27.1%, respectively.

Among the various revenue groups, significant differences existed in the income statement performance of institutions. In particular, while the largest two groups of volume operators for the thirteenth consecutive year had the lowest “food and beverage cost” levels (as a percentage of revenues) among the various size groupings shown, the institutions with the smallest revenue tended to have the highest costs (as a percentage of revenues) for virtually all the significant direct expense categories, resulting in the highest overall percentage of “total direct expenses.”

| KEY INCOME STATEMENT EXPENSE ITEMS AS A PERCENT OF TOTAL REVENUES | | | | | | |
|--|------------------------|--------------------------|------------------------|-------------------------|--------------------------|--------------------------|
| | All Respondents | Revenue Size | | | | |
| | | Under \$2 Million | \$2-\$5 Million | \$5-\$10 Million | \$10-\$20 Million | Over \$20 Million |
| Total Cost of Labor | 37.5% | 44.4% | 43.4% | 37.2% | 35.1% | 36.5% |
| Food and Beverage Costs | 29.6 | 37.7 | 35.6 | 30.4 | 29.0 | 26.2 |
| Total Cost of Goods Sold from Convenience Stores | 3.3 | 4.8 | 1.8 | 2.8 | 3.4 | 3.8 |
| Supplies | 3.0 | 4.8 | 3.2 | 2.9 | 2.7 | 2.8 |
| Smallwares | 0.7 | 0.9 | 1.0 | 0.6 | 0.7 | 0.5 |
| Maintenance & Repairs of Equipment | 1.3 | 1.2 | 1.7 | 1.1 | 1.0 | 1.7 |
| Miscellaneous Direct Costs | 5.1 | 0.8 | 4.1 | 5.4 | 6.2 | 5.1 |
| Total Direct Expenses* | 80.5 | 94.5 | 90.7 | 80.4 | 78.1 | 76.7 |

* In comparison to the NACUFS **Operating Performance Benchmarking Survey** in years prior to 2007, recent year results have excluded “depreciation and/or reserve and/or renewal expense” from direct expenses.

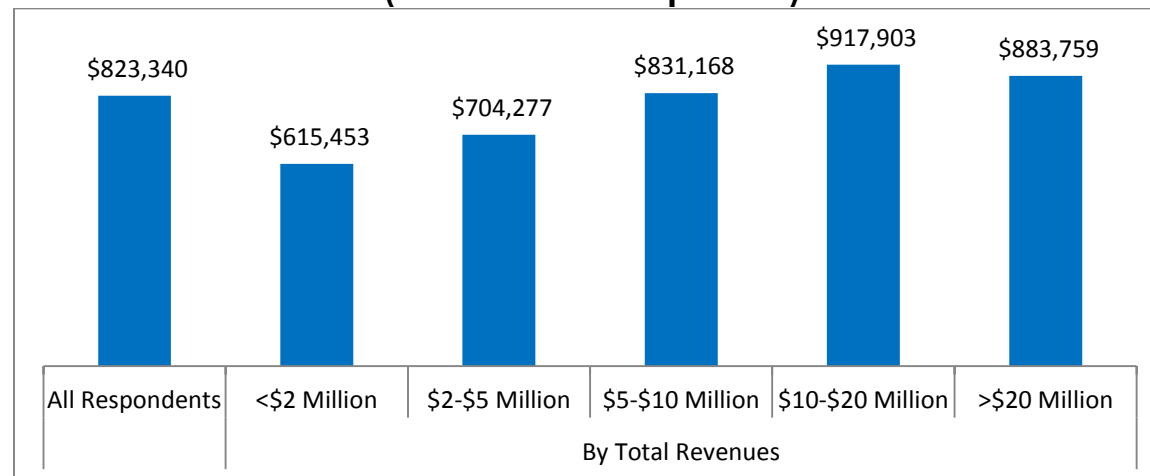
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PRODUCTIVITY INFORMATION

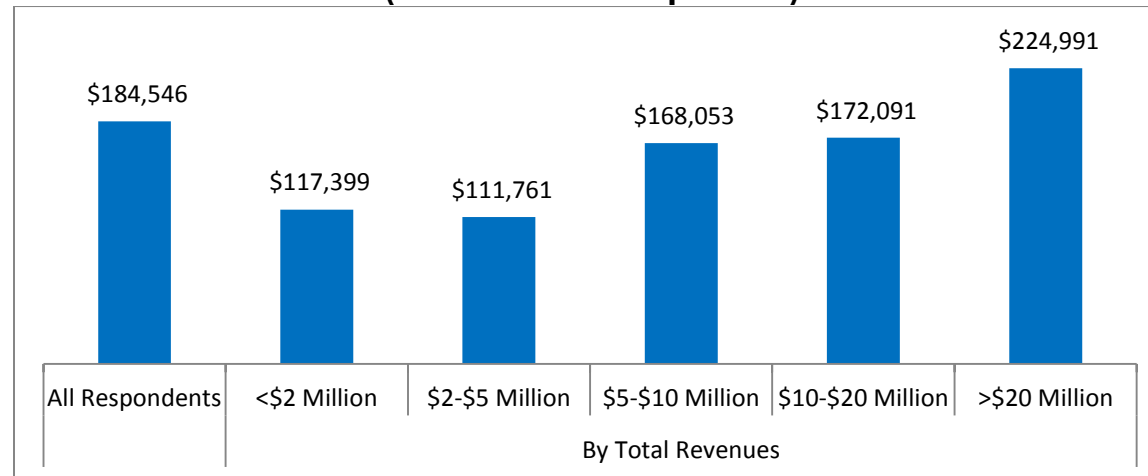
While the management of direct expenses is an important component of overall operating efficiency, certainly the overall productivity of the operation is equally important. In particular, measures such as revenues per square foot of service space, revenues per employee, and costs per meal served are useful barometers of performance. Moreover, the productivity of board operations, retail operations and catering operations versus benchmarks also provide key insights into the success of a foodservice operation, as well as possible improvement opportunities.

The series of charts below highlight some key productivity indicators by all respondents overall, and by size of institutional data group respondent based on total revenues.

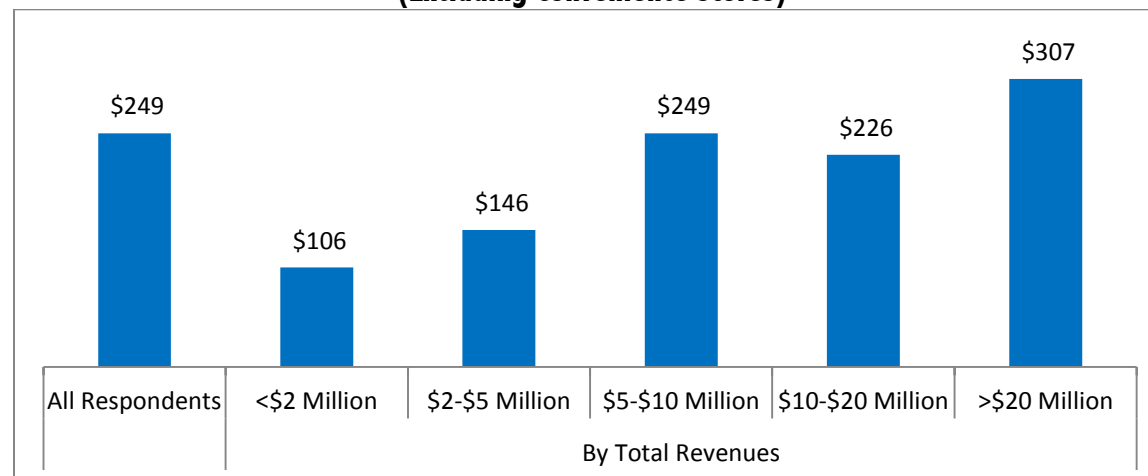
TOTAL ANNUAL FOODSERVICE REVENUES PER MANAGEMENT EMPLOYEE
(Based on Full-Time Equivalents)



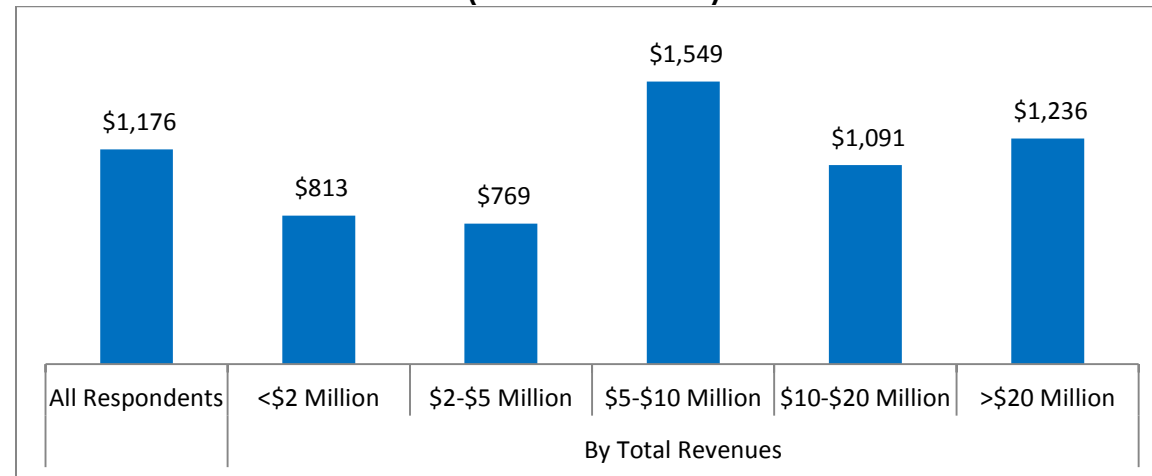
**TOTAL ANNUAL FOODSERVICE REVENUES PER PERMANENT STAFF EMPLOYEE
(Based on Full-Time Equivalents)**



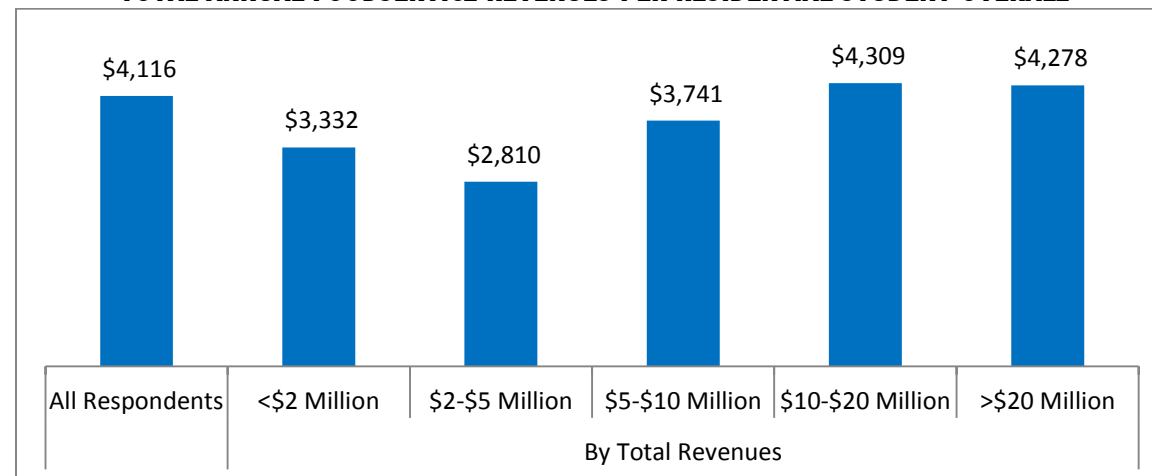
**TOTAL REVENUES PER TOTAL SQUARE FOOT OF FOODSERVICE SPACE
(Excluding Convenience Stores)**

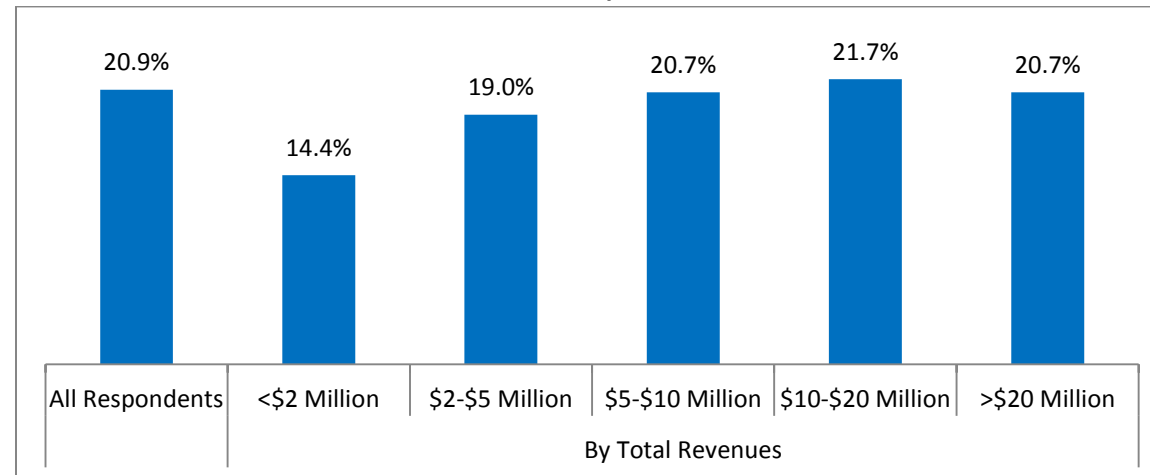
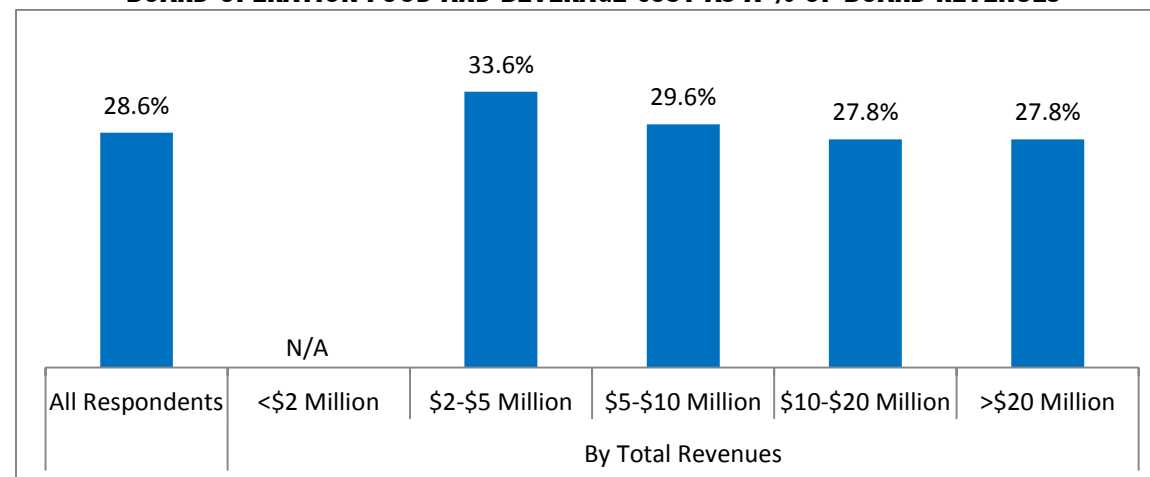


TOTAL ANNUAL FOODSERVICE REVENUES PER OVERALL STUDENT (Full and Part-Time)

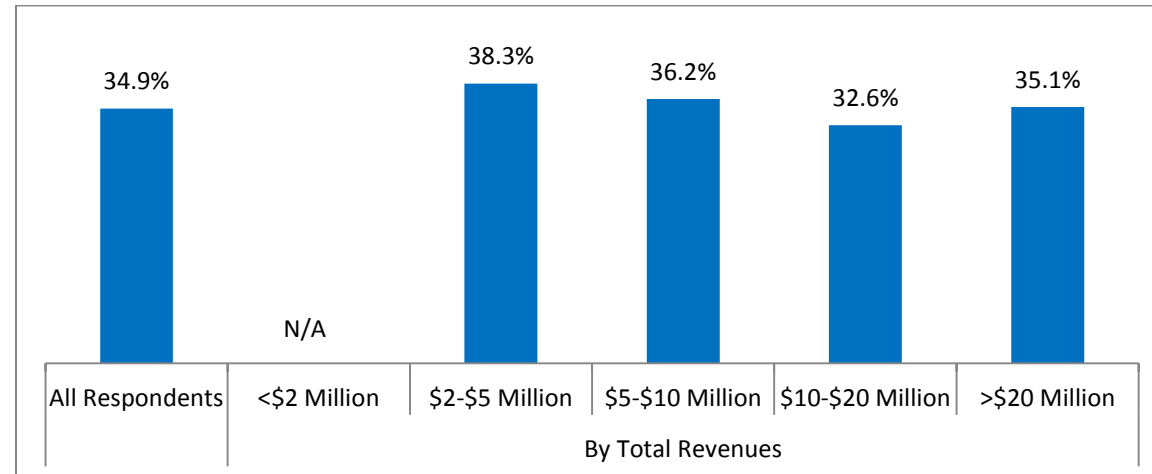


TOTAL ANNUAL FOODSERVICE REVENUES PER RESIDENTIAL STUDENT OVERALL

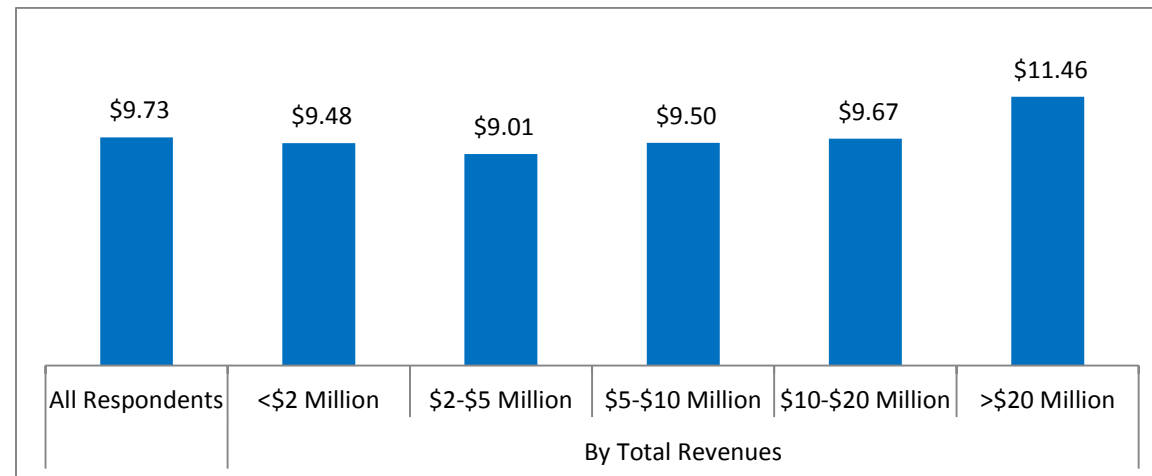


EMPLOYEE BENEFITS AS A % OF TOTAL LABOR COST**BOARD OPERATION FOOD AND BEVERAGE COST AS A % OF BOARD REVENUES**

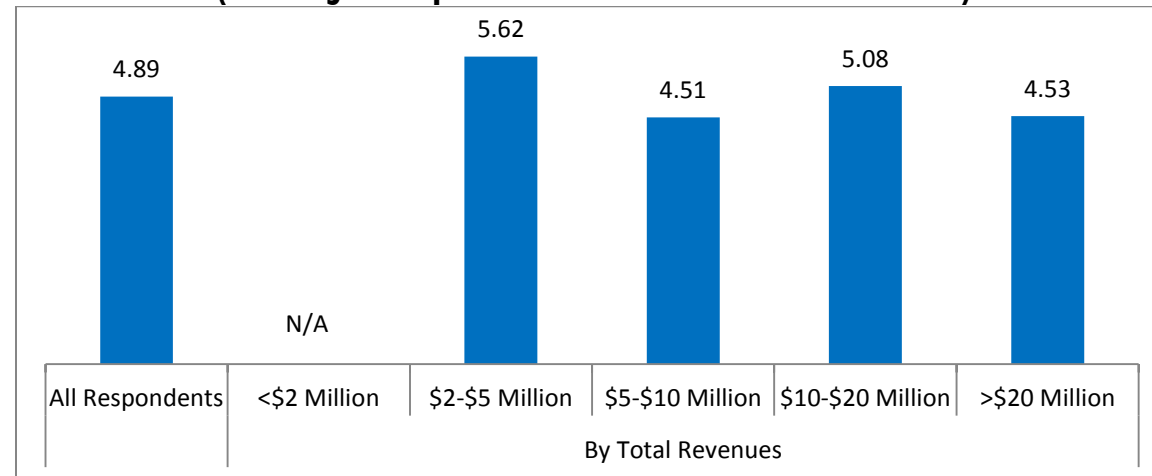
BOARD OPERATION TOTAL LABOR COST AS A % OF BOARD REVENUES



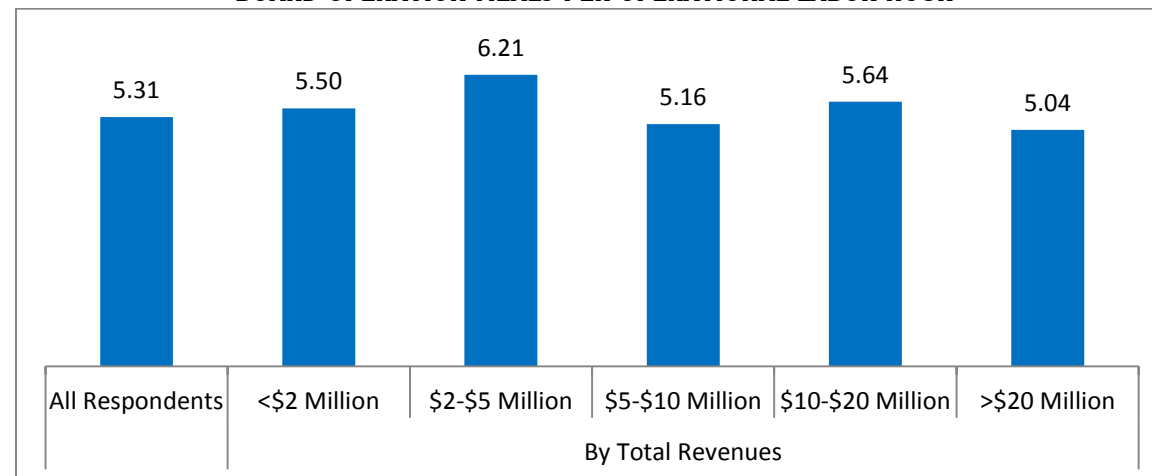
BOARD OPERATION REVENUES PER BOARD MEAL SERVED



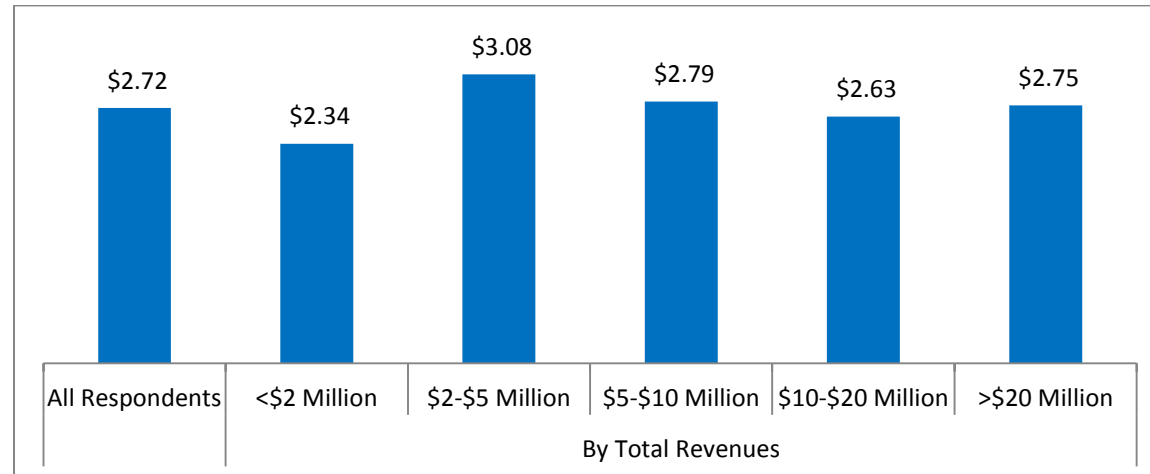
BOARD OPERATION MEALS PER TOTAL LABOR HOUR
(including both Operational and Administrative Labor Hours)



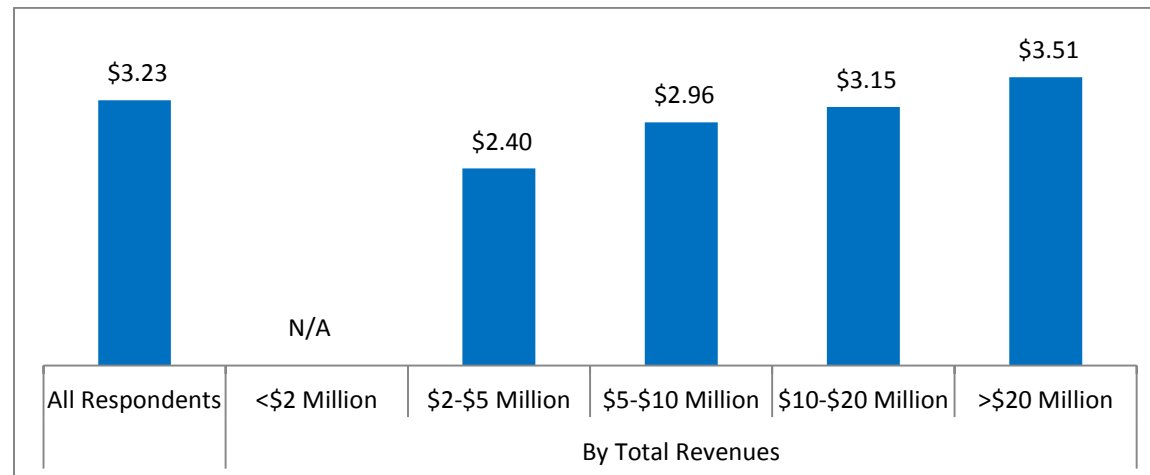
BOARD OPERATION MEALS PER OPERATIONAL LABOR HOUR

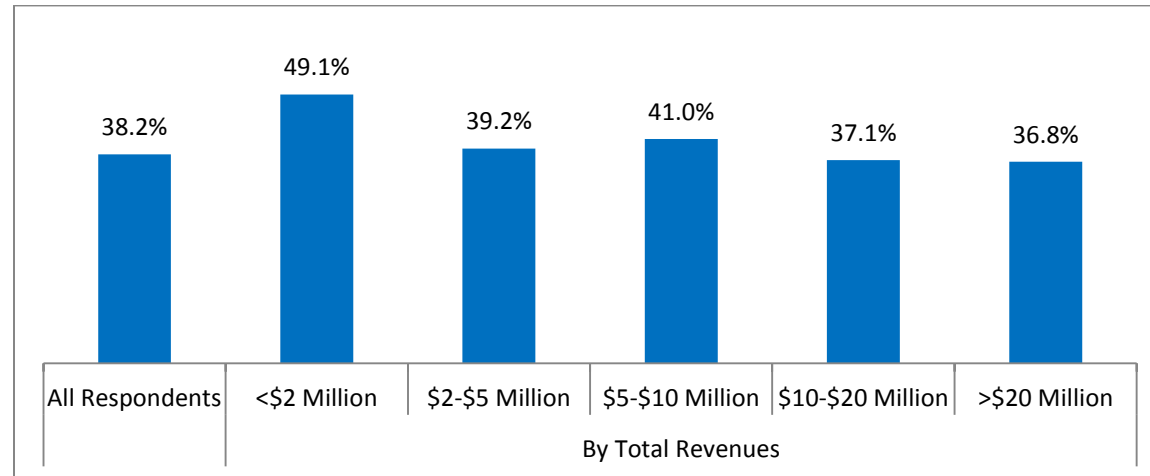
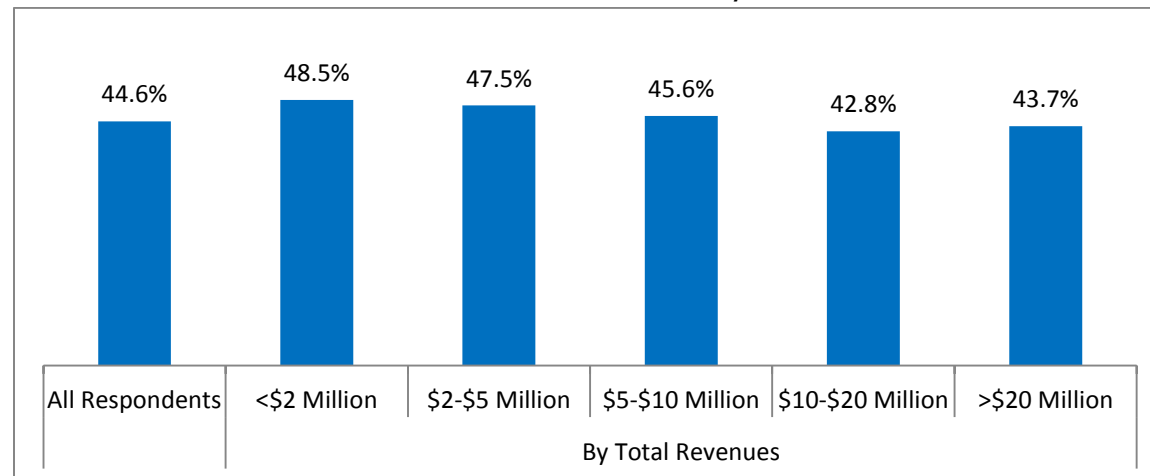


BOARD OPERATION FOOD AND BEVERAGE COST PER MEAL SERVED

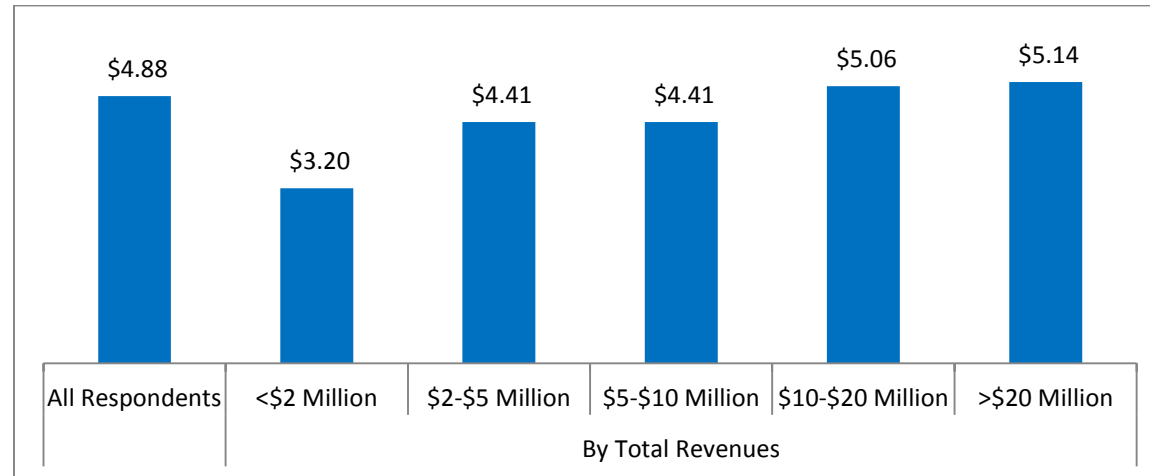


BOARD OPERATION TOTAL LABOR COST PER MEAL SERVED

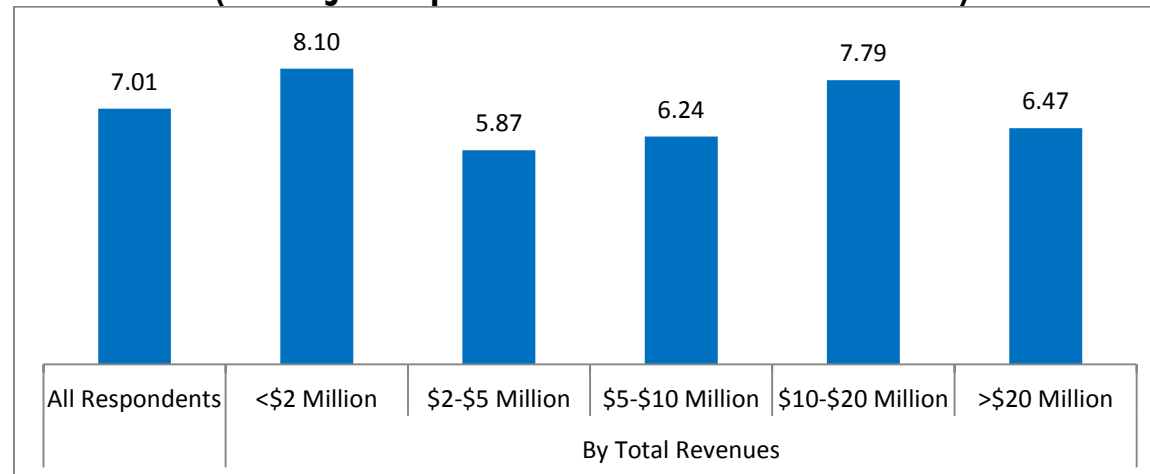


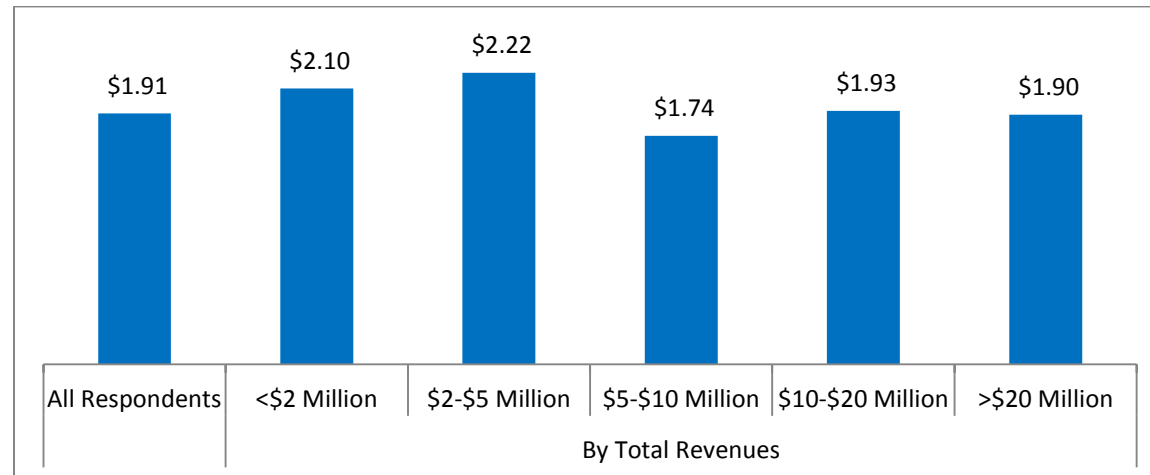
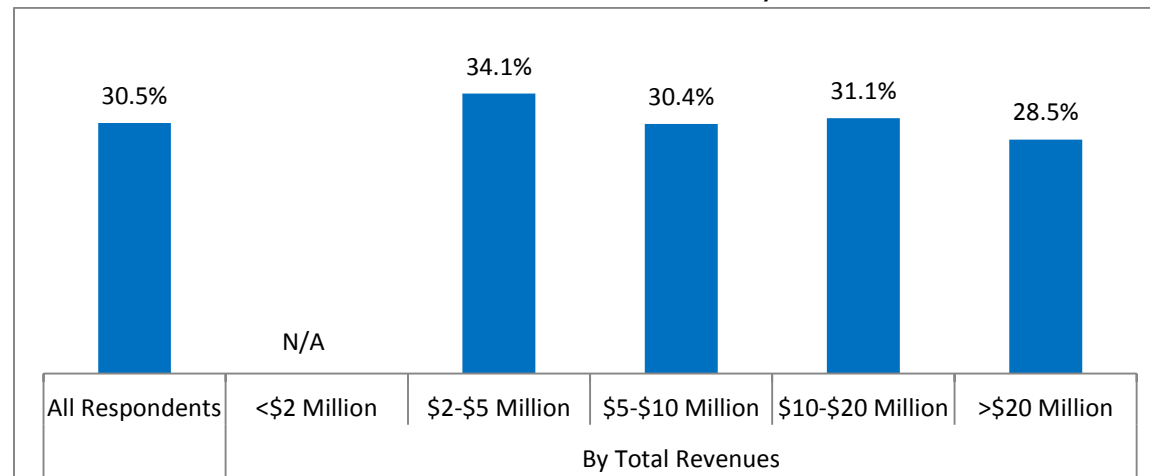
RETAIL OPERATIONS FOOD & BEVERAGE COST AS A % OF RETAIL REVENUES**RETAIL OPERATIONS TOTAL LABOR COST AS A % OF RETAIL REVENUES**

RETAIL OPERATION REVENUES PER RETAIL OPERATION MEAL

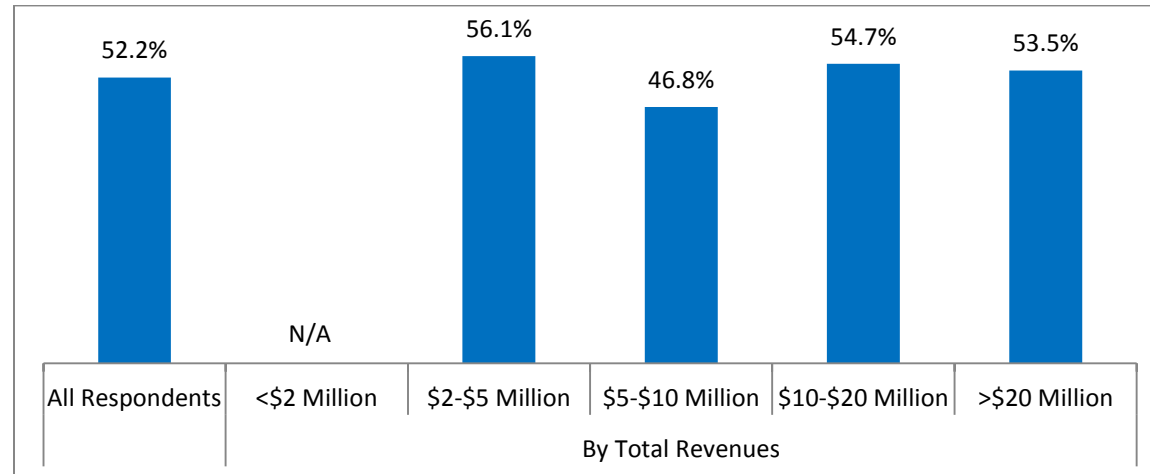


RETAIL OPERATION MEALS PER TOTAL LABOR HOUR (including both Operational and Administrative Labor Hours)

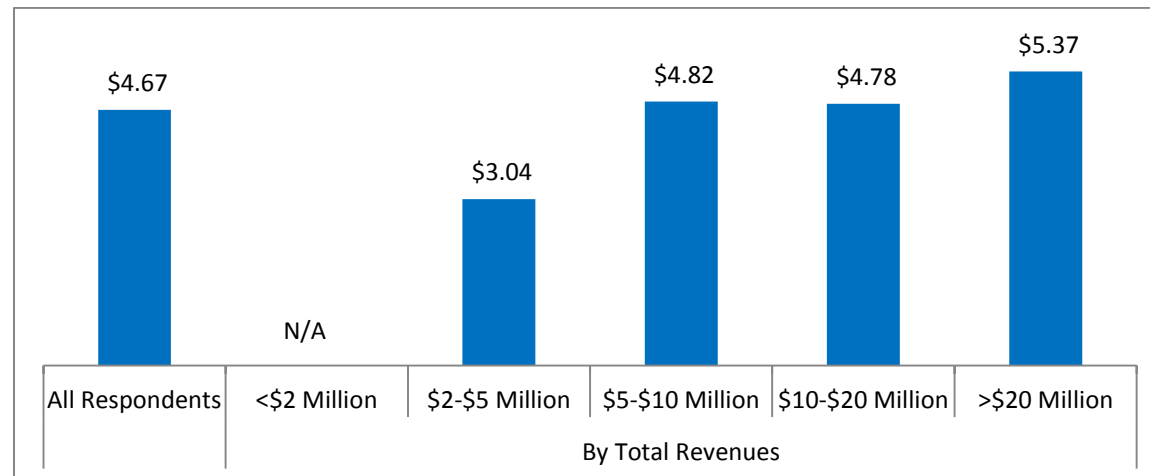


RETAIL OPERATION FOOD AND BEVERAGE COST PER MEAL SERVED**CATERING OPERATIONS FOOD & BEVERAGE COST AS A % OF CATERING REVENUES**

CATERING OPERATIONS TOTAL LABOR COST AS A % OF CATERING REVENUES

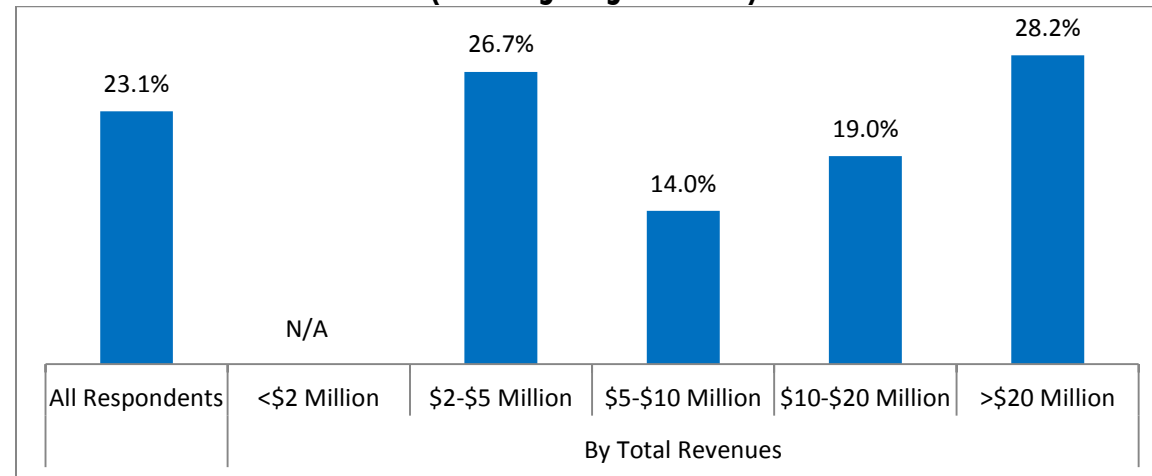


CONVENIENCE STORE* AVERAGE TRANSACTION SIZE

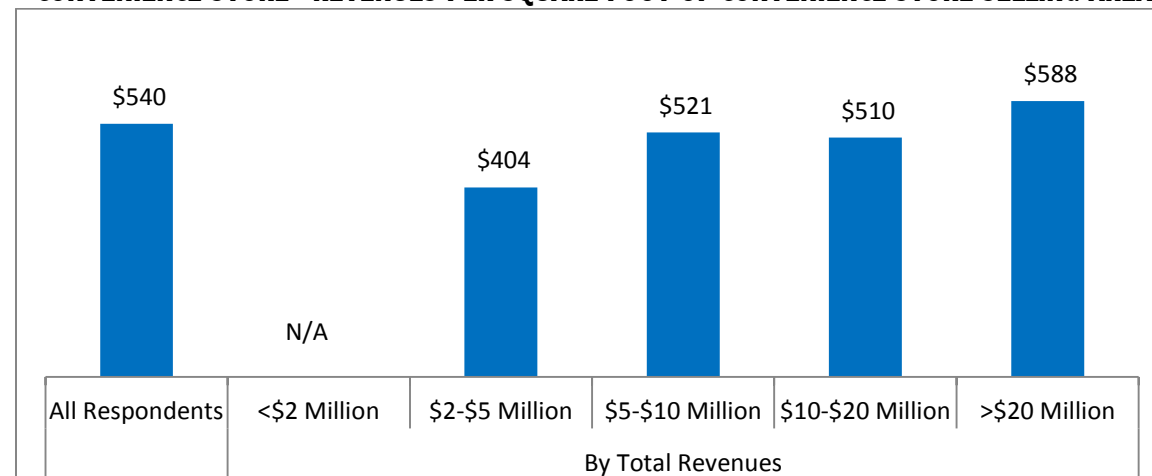


*Convenience stores with less than 20% of sales from prepared foods.

**CONVENIENCE STORE* LABOR COST AS A % OF TOTAL CONVENIENCE STORE SALES
(Including fringe benefits)**

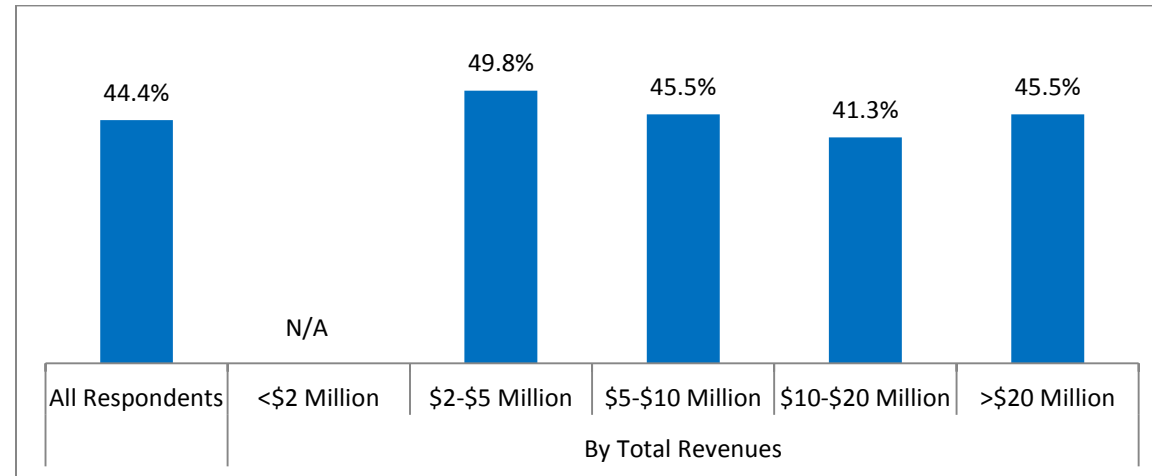


CONVENIENCE STORE* REVENUES PER SQUARE FOOT OF CONVENIENCE STORE SELLING AREA



*Convenience stores with less than 20% of sales from prepared foods.

GROSS MARGIN ON CONVENIENCE STORE* REVENUES



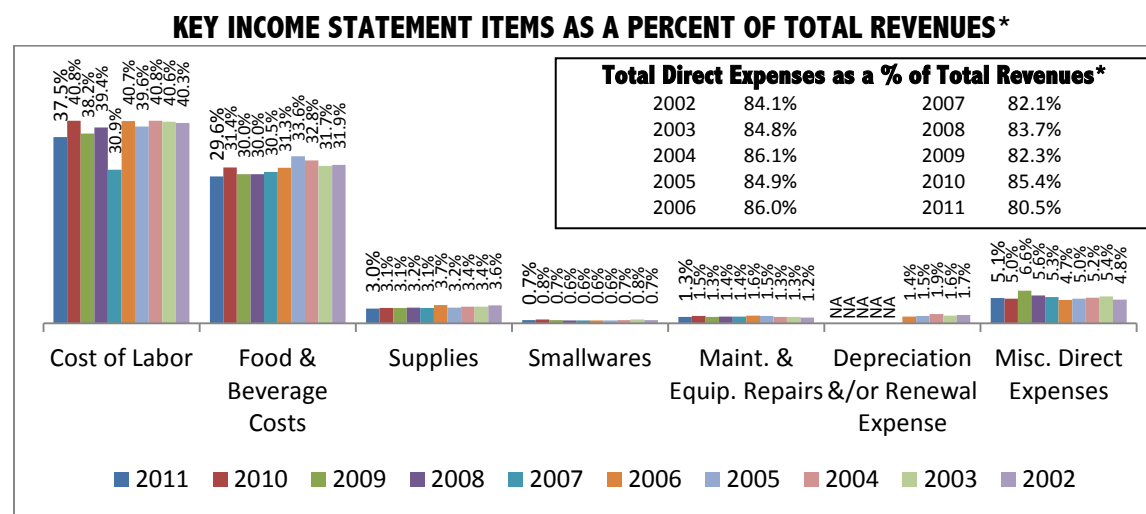
*Convenience stores with less than 20% of sales from prepared foods.

While each single year's NACUFS survey results are certainly useful benchmarks for assessing your own operation's performance versus industry peers during a similar period of time, an equally important component of the study is to monitor year-to-year trends. Although the trend data shown below are not derived from identical sets of survey participants for each year, certain trends can still be observed.

NOTE: In analyzing industry trends, the aggregate results of all respondents provide the best insights into the direction of industry performance. Using the overall “aggregate” results rather than individual revenue volume or other groupings for trend analysis is less impacted by year-to-year survey sampling differences.

DIRECT EXPENSES

Total direct expenses for the typical NACUFS study participant decreased in 2011 as a percent of total revenues, primarily due to lower labor costs as a percent of total revenues and lower food and beverage costs, as shown below. *It is important to note, however, that for the fifth consecutive year, depreciation and/or renewal expense has been omitted from total direct expenses. As a result, the 2007, 2008, 2009, 2010 and 2011 direct expenses are not totally comparable to prior years.*

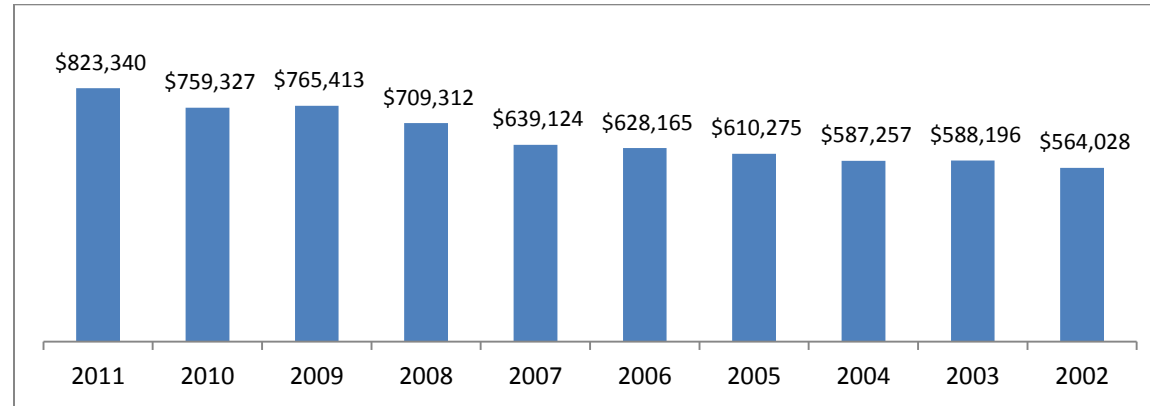


*For the first time, in 2006, the study included convenience stores that have less than 20% of sales from prepared foods. Therefore, results prior to 2006 are not necessarily comparable. Also, for 2007, 2008, 2009, 2010 and 2011, direct expenses no longer include “depreciation and/or reserve and/or renewal expense,” and therefore are not comparable to prior years.

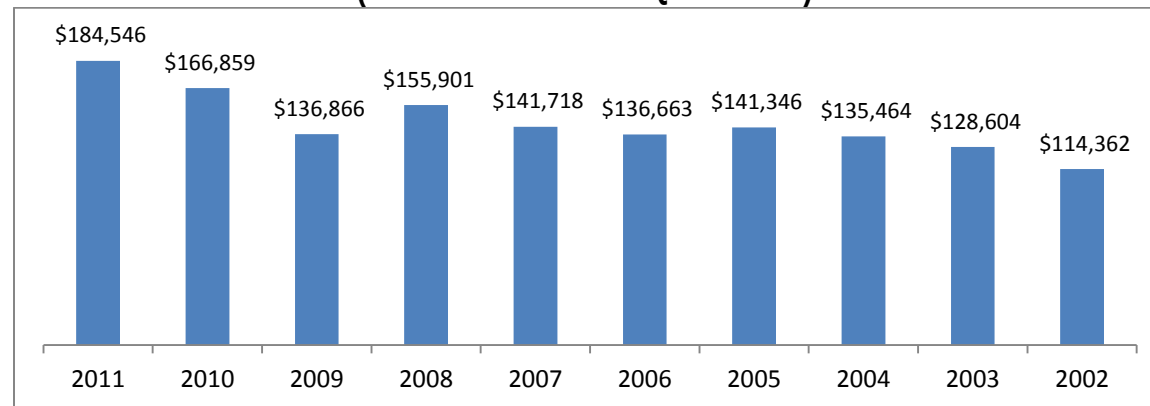
PRODUCTIVITY INFORMATION

The following series of charts shows the multi-year performance of NACUFS study participants based on various key productivity barometers.

**TOTAL ANNUAL FOODSERVICE REVENUES PER MANAGEMENT EMPLOYEE
(BASED ON FULL-TIME EQUIVALENTS) ***

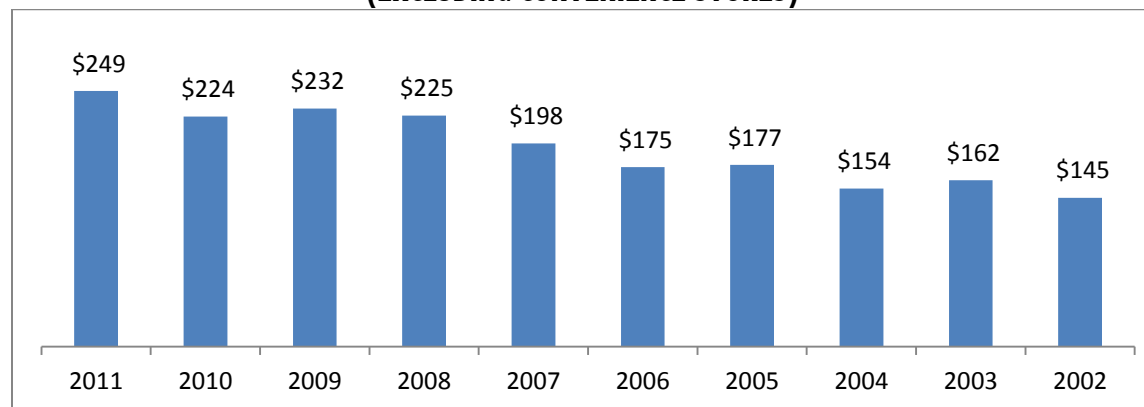


**TOTAL ANNUAL FOODSERVICE REVENUES PER PERMANENT STAFF EMPLOYEE
(BASED ON FULL-TIME EQUIVALENTS) ***

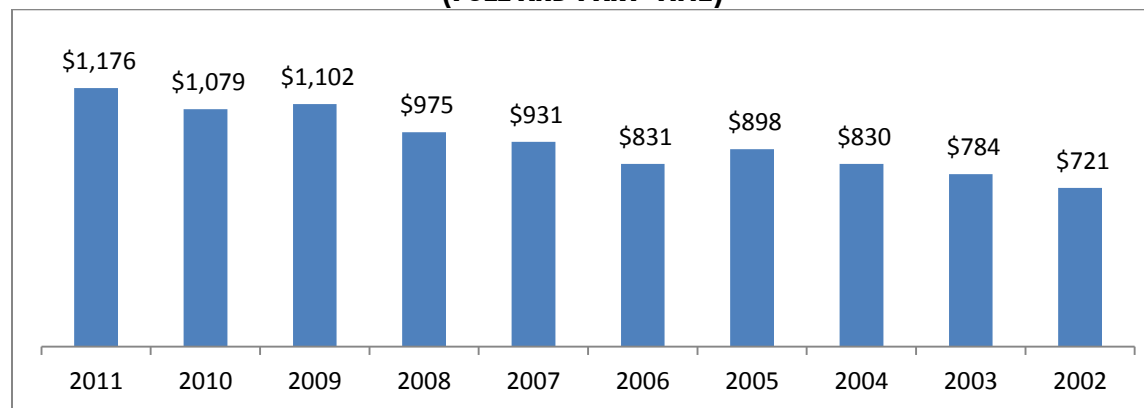


*For the first time, in 2006, the study included convenience stores that have less than 20% of sales from prepared foods. Therefore, results prior to 2006 are not necessarily comparable.

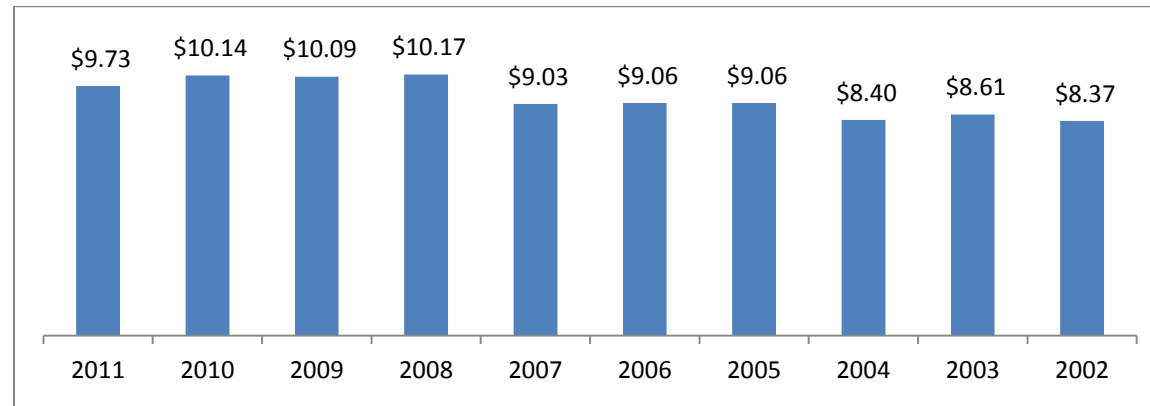
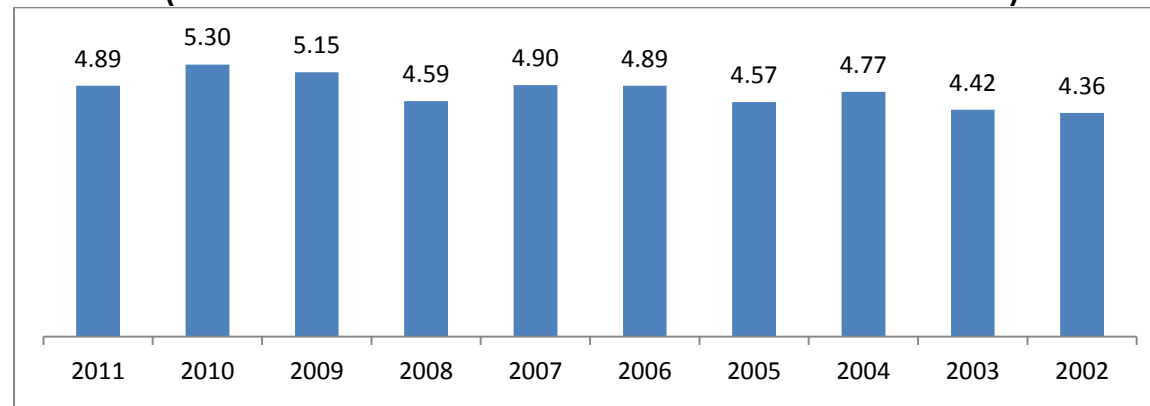
TOTAL REVENUES PER TOTAL SQ. FT. OF FOODSERVICE SPACE (EXCLUDING CONVENIENCE STORES) *



TOTAL ANNUAL FOODSERVICE REVENUES PER OVERALL STUDENT (FULL AND PART-TIME) *



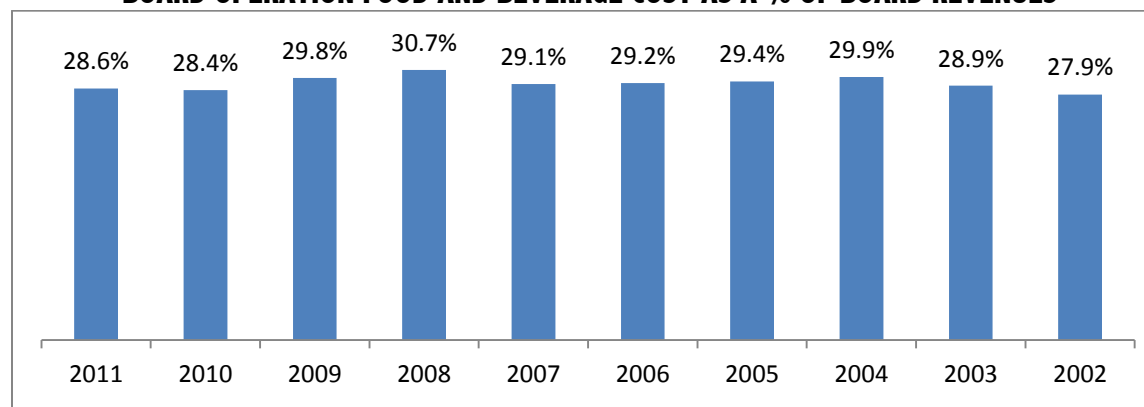
*For the first time, in 2006, the study included convenience stores that have less than 20% of sales from prepared foods. Therefore, results prior to 2006 are not necessarily comparable.

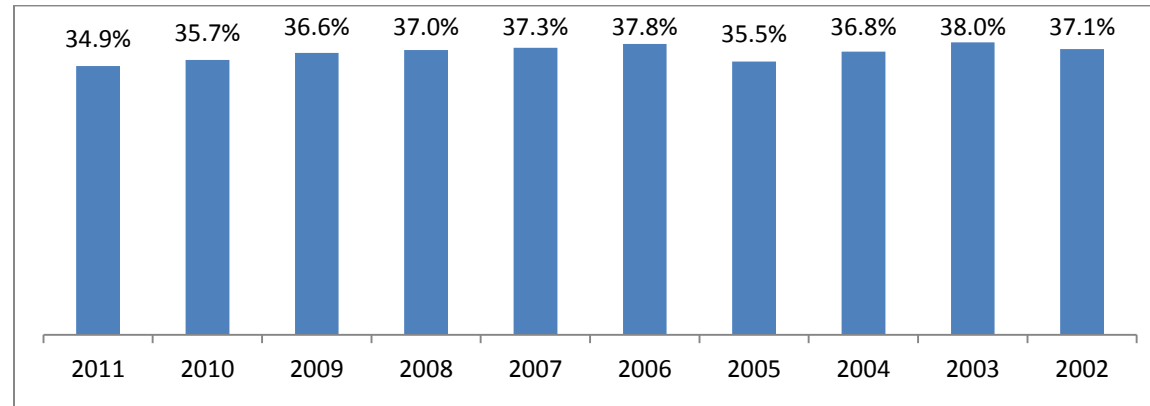
BOARD OPERATION REVENUES PER BOARD MEAL SERVED**BOARD OPERATION MEALS PER TOTAL LABOR HOUR
(INCLUDING BOTH OPERATIONAL AND ADMINISTRATIVE LABOR HOURS)**

BOARD OPERATION FOOD AND BEVERAGE COST PER MEAL SERVED

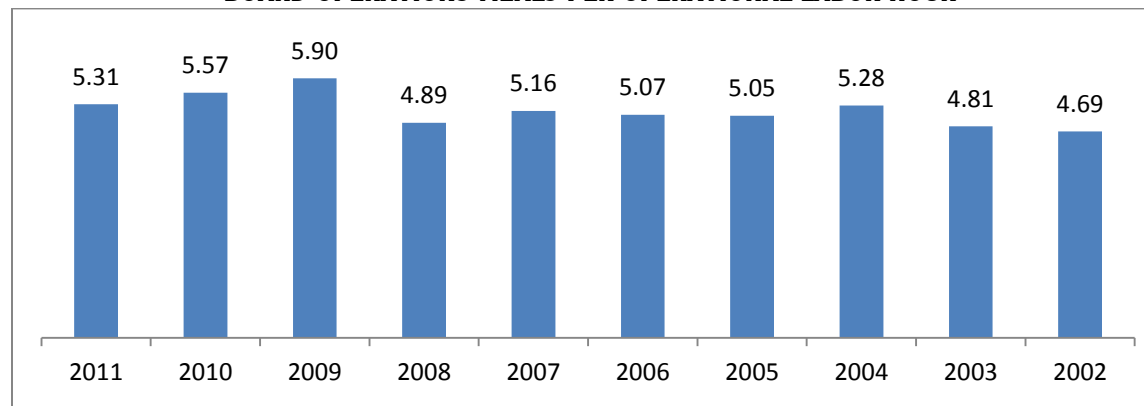


BOARD OPERATION FOOD AND BEVERAGE COST AS A % OF BOARD REVENUES

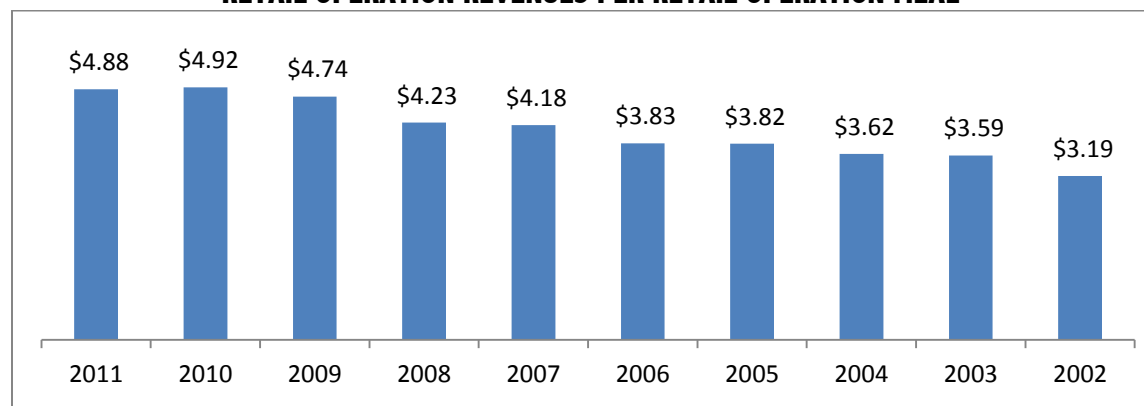


BOARD OPERATION TOTAL LABOR COST AS A % OF BOARD REVENUES**BOARD OPERATIONS TOTAL LABOR COST PER MEAL SERVED**

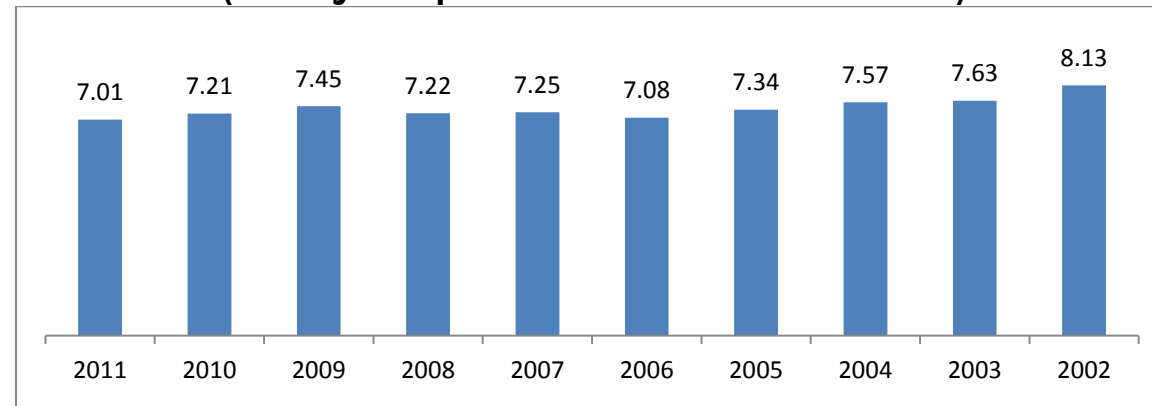
BOARD OPERATIONS MEALS PER OPERATIONAL LABOR HOUR



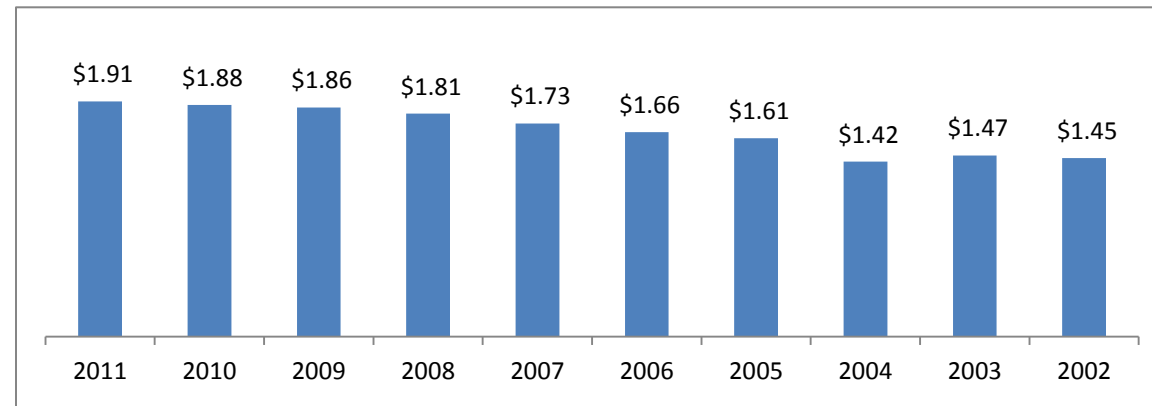
RETAIL OPERATION REVENUES PER RETAIL OPERATION MEAL



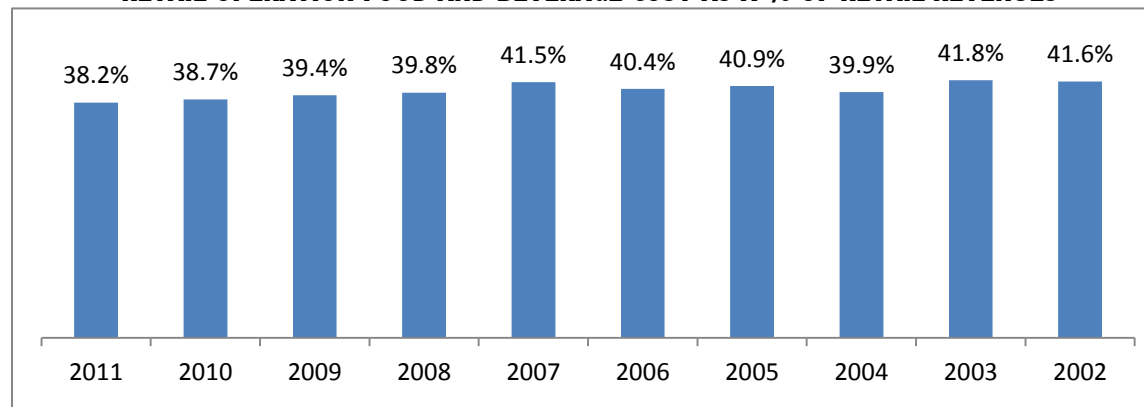
RETAIL OPERATION MEALS PER TOTAL LABOR HOUR
(Including both operational and administrative labor hours)



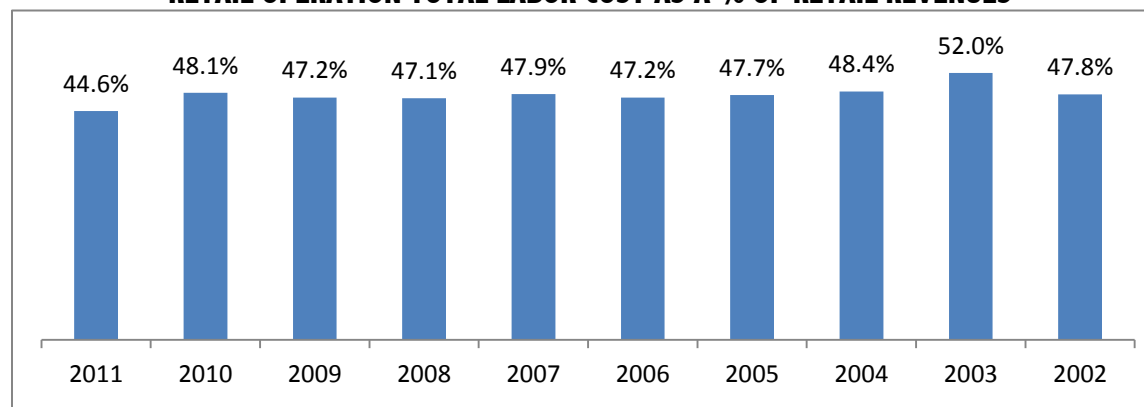
RETAIL OPERATION FOOD AND BEVERAGE COST PER MEAL SERVED

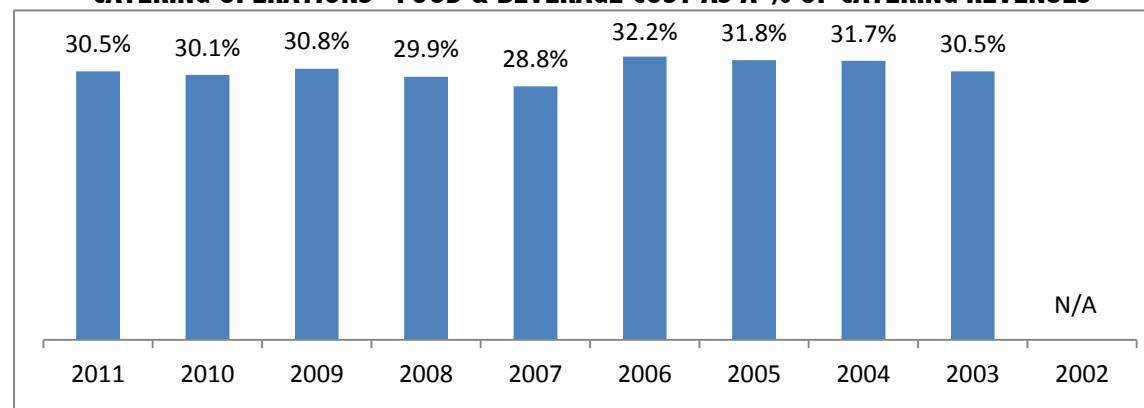
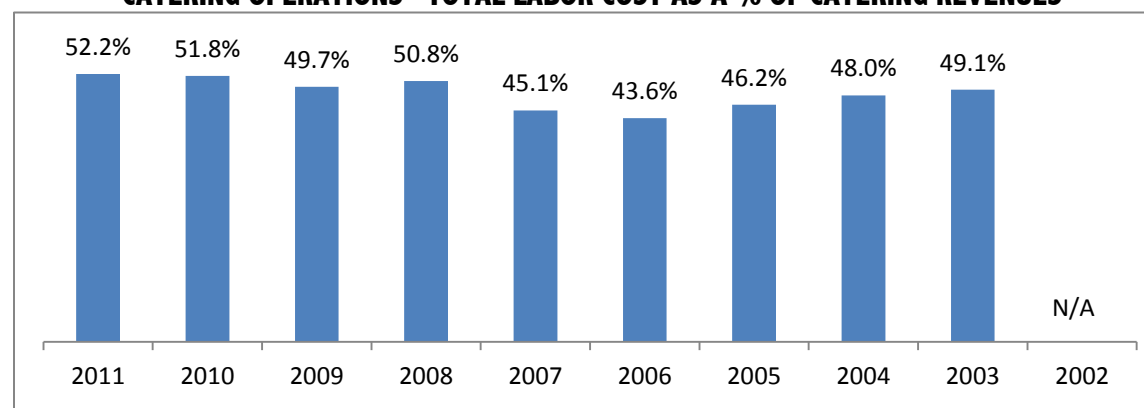


RETAIL OPERATION FOOD AND BEVERAGE COST AS A % OF RETAIL REVENUES



RETAIL OPERATION TOTAL LABOR COST AS A % OF RETAIL REVENUES

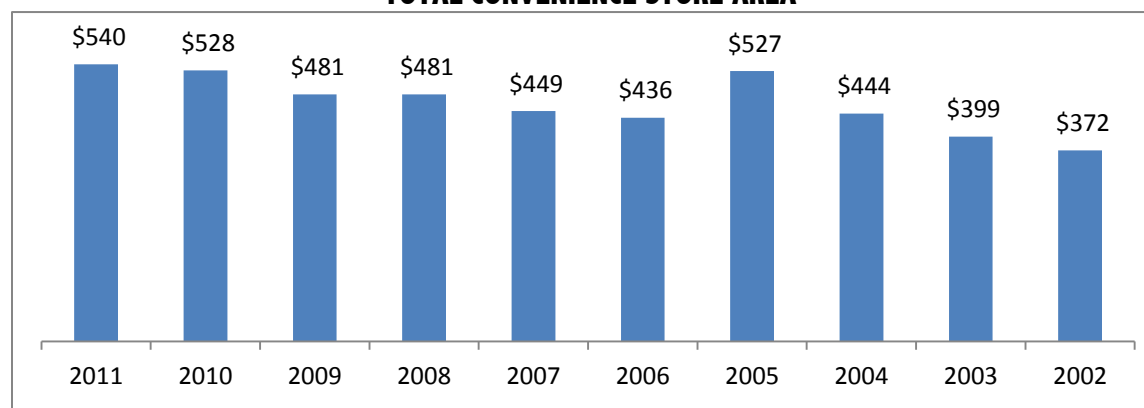


CATERING OPERATIONS* FOOD & BEVERAGE COST AS A % OF CATERING REVENUES**CATERING OPERATIONS* TOTAL LABOR COST AS A % OF CATERING REVENUES**

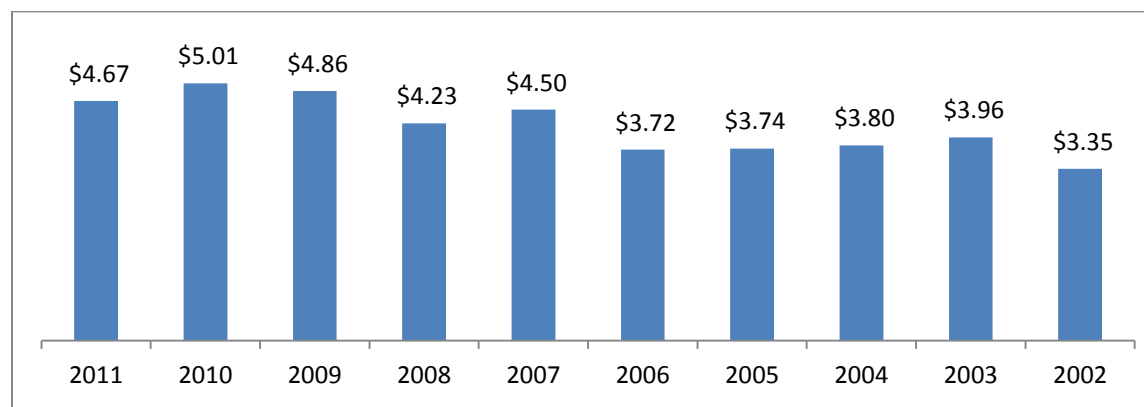
*Catering operations data not available prior to 2003.

CONVENIENCE STORE RESULTS

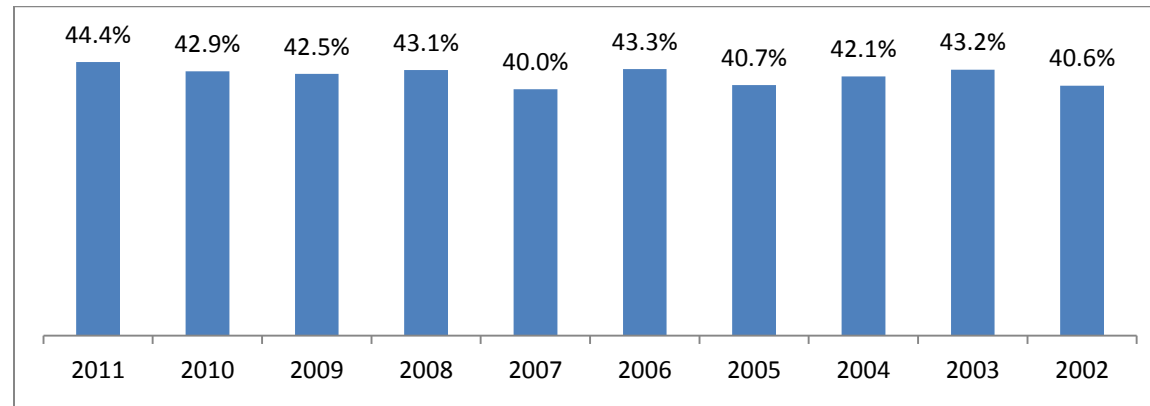
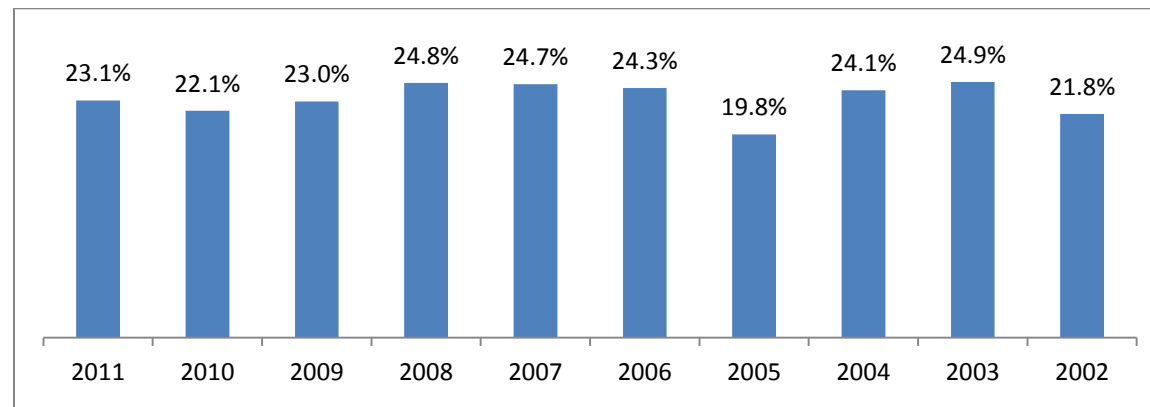
**CONVENIENCE STORE* REVENUES PER SQUARE FOOT OF
TOTAL CONVENIENCE STORE AREA**



**CONVENIENCE STORE* AVERAGE
TRANSACTION SIZE**



*Starting in 2005, excludes hybrid convenience stores (i.e., those with over 20% of sales from prepared foods).

**GROSS MARGIN ON
CONVENIENCE STORE* SALES****TOTAL CONVENIENCE STORE* LABOR COST
AS A % OF CONVENIENCE STORE SALES**

*Starting in 2005, excludes hybrid convenience stores (i.e., those with over 20% of sales from prepared foods).

Historical Consumer Price Index for “Food Away From Home” (3-month percent changes)

Shown below is the U.S. Bureau of Labor Statistics Consumer price Index for “food away from home” over the past ten years. This information can be used for reference as you assess the dollar amount industry benchmark trends.

Consumer Price Index - All Urban Consumers

3-Month Percent Changes as well as overall Annual Percent Changes

Series Id: CUSR0000SEFV
 Seasonally Adjusted
 Area: U.S. city average
 Item: Food away from home
 Base Period: 1982-84=100
 Years: 2002 to 2012

| Year | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Annual |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------|
| 2002 | 0.5 | 0.7 | 0.6 | 0.5 | 0.3 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.5 | 2.3 |
| 2003 | 0.2 | 0.5 | 0.5 | 0.7 | 0.4 | 0.5 | 0.7 | 0.6 | 0.5 | 0.5 | 0.7 | 0.8 | 2.2 |
| 2004 | 0.9 | 0.9 | 0.8 | 0.7 | 0.6 | 0.6 | 0.9 | 0.9 | 1.0 | 0.9 | 0.6 | 0.5 | 3.1 |
| 2005 | 0.7 | 0.9 | 0.9 | 0.7 | 0.6 | 0.8 | 0.8 | 0.8 | 0.7 | 0.8 | 0.7 | 0.7 | 3.0 |
| 2006 | 0.7 | 0.8 | 0.8 | 0.7 | 0.8 | 0.8 | 0.9 | 0.8 | 0.7 | 0.7 | 0.7 | 0.8 | 3.1 |
| 2007 | 1.0 | 1.1 | 0.9 | 0.8 | 0.6 | 0.9 | 1.1 | 1.2 | 1.4 | 1.1 | 1.0 | 0.7 | 3.9 |
| 2008 | 0.9 | 1.0 | 1.1 | 1.0 | 1.0 | 1.2 | 1.5 | 1.4 | 1.5 | 1.3 | 1.4 | 1.1 | 4.8 |
| 2009 | 0.9 | 0.9 | 0.7 | 0.7 | 0.5 | 0.4 | 0.2 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 2.1 |
| 2010 | 0.3 | 0.2 | 0.1 | 0.2 | 0.2 | 0.4 | 0.2 | 0.4 | 0.6 | 0.7 | 0.5 | 0.3 | 1.4 |
| 2011 | 0.4 | 0.5 | 0.7 | 0.8 | 0.8 | 0.8 | 0.7 | 0.9 | 0.8 | 0.8 | 0.7 | 0.6 | 2.8 |
| 2012 | 0.8 | 0.7 | 0.7 | 0.6 | | | | | | | | | |



Detailed Results

All Respondents and Most Efficient Operators

| | All Respondents | | Most Efficient Operators with Lowest Direct Expenses to Revenues* | |
|---|-----------------|----------------------|--|----------------------|
| | Typical | Middle Range | Typical | Middle Range |
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 18.5% | 6.5 - 23.0 | 11.7% | 6.3 - 15.9 |
| Charges (departmental, student & staff) | 4.7% | 0.0 - 6.3 | 3.9% | 0.1 - 6.0 |
| Catering/Conferences (excludes catering provided by external caterers) | 5.4% | 0.0 - 8.3 | 4.8% | 0.2 - 6.7 |
| Board Plans (i.e., meal plan) | 57.8% | 47.8 - 79.9 | 68.4% | 58.0 - 82.7 |
| Commissions (including vending) (3rd party rents such as fast food companies) | 0.8% | 0.0 - 1.0 | 0.6% | 0.0 - 0.8 |
| Debit Money Sales (i.e., declining balance sales) | 9.8% | 0.0 - 10.2 | 6.6% | 0.0 - 7.5 |
| All Other Sales | 3.0% | 0.0 - 3.7 | 4.0% | 0.0 - 5.9 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.8% | 0.0 - 0.5 | 0.5% | 0.0 - 0.6 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 6.8% | 4.5 - 7.6 | 6.0% | 4.3 - 7.3 |
| Nonexempt (i.e., hourly) Employee Wages | 16.1% | 11.8 - 21.2 | 13.3% | 10.6 - 16.2 |
| Student Wages | 5.1% | 1.0 - 7.8 | 5.2% | 2.0 - 7.5 |
| Temporary Employee Costs | 1.8% | 0.0 - 1.8 | 1.3% | 0.0 - 1.4 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.7% | 6.0 - 9.5 | 7.1% | 5.4 - 8.9 |
| Total Labor Costs | 37.5% | 31.9 - 42.3 | 32.9% | 29.4 - 36.7 |
| Food & Beverage Costs | 29.6% | 24.8 - 33.6 | 27.1% | 23.5 - 30.3 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 67.1% | 59.1 - 73.1 | 60.0% | 54.9 - 64.6 |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 3.3% | 0.0 - 5.6 | 2.5% | 0.0 - 3.2 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.0% | 1.9 - 3.5 | 2.4% | 1.4 - 3.0 |
| Smallwares (i.e., china & small equipment replacement) | 0.7% | 0.3 - 0.9 | 0.5% | 0.2 - 0.7 |
| Maintenance & Repairs of Equipment | 1.3% | 0.5 - 1.6 | 1.2% | 0.6 - 1.5 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 5.1% | 1.3 - 6.3 | 3.3% | 1.3 - 4.5 |
| TOTAL DIRECT EXPENSES | 80.5% | 71.8 - 89.1 | 69.9% | 64.4 - 76.1 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 20.4% | 12.4 - 29.7 | 30.6% | 24.8 - 35.8 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.6% | 0.0 - 2.4 | 2.0% | 0.2 - 3.1 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 6.9% | 0.2 - 11.2 | 8.3% | 1.4 - 12.0 |
| SURPLUS (OR DEFICIT) | 11.9% | 2.6 - 19.8 | 20.3% | 10.3 - 30.4 |

*"Institutions with the Lowest Total Direct Expenses as a Percent of Total Revenues" refers to those operators whose **Total Direct Expenses as a Percent of Revenues** are in the upper half of performance; that is, the ratio is among the lowest in the industry. NOTE: The "Most Efficient Operators" group is based on "overall operations."

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| | All Respondents | | Most Efficient Operators with Lowest Direct Expenses to Revenues* | |
|--|------------------------|----------------------|--|----------------------|
| | Typical | Middle Range | Typical | Middle Range |
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | | | |
| (Excludes Convenience Stores) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 3.0% | 0.6 - 4.3 | 2.7% | 0.5 - 3.3 |
| Charges (departmental, student & staff) | 3.1% | 0.0 - 3.4 | 1.7% | 0.0 - 1.9 |
| Board Plans (i.e., meal plan) | 85.8% | 85.8 - 96.6 | 91.6% | 89.3 - 96.7 |
| Debit Money Sales (i.e., declining balance sales) | 5.4% | 0.0 - 6.5 | 1.9% | 0.0 - 2.0 |
| All Other Sales | 2.6% | 0.0 - 3.3 | 2.1% | 0.0 - 3.0 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.6% | 0.0 - 0.8 | 0.1% | 0.0 - 0.7 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 6.1% | 3.8 - 6.8 | 5.3% | 3.6 - 6.4 |
| Nonexempt (i.e., hourly) Employee Wages | 15.3% | 11.2 - 19.0 | 12.8% | 9.1 - 16.0 |
| Student Wages | 4.7% | 0.5 - 7.6 | 4.3% | 1.5 - 6.9 |
| Temporary Employee Costs | 1.2% | 0.0 - 1.2 | 1.2% | 0.0 - 1.3 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.6% | 5.4 - 9.4 | 6.7% | 5.1 - 7.9 |
| Total Labor Costs | 34.9% | 28.3 - 41.6 | 30.3% | 26.0 - 34.6 |
| Food & Beverage Costs | 28.6% | 23.3 - 33.4 | 25.5% | 21.5 - 29.3 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 63.5% | 52.9 - 72.8 | 55.8% | 50.2 - 63.4 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.3% | 1.3 - 3.0 | 1.8% | 1.1 - 2.5 |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.2 - 0.8 | 0.5% | 0.2 - 0.6 |
| Maintenance & Repairs of Equipment | 1.4% | 0.5 - 1.8 | 1.2% | 0.4 - 1.5 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 4.3% | 1.1 - 5.1 | 2.9% | 0.9 - 3.0 |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 8.6% | 4.6 - 10.2 | 6.4% | 3.8 - 7.7 |
| TOTAL DIRECT EXPENSES | 72.1% | 61.8 - 83.1 | 62.3% | 55.0 - 68.8 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 28.5% | 19.1 - 38.5 | 37.9% | 31.4 - 45.0 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 2.0% | 0.0 - 3.4 | 2.3% | 0.1 - 3.1 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 7.9% | 0.1 - 12.1 | 9.5% | 1.2 - 13.2 |
| SURPLUS (OR DEFICIT) | 18.6% | 7.1 - 29.9 | 26.1% | 16.8 - 37.3 |

*"Institutions with the Lowest Total Direct Expenses as a Percent of Total Revenues" refers to those operators whose **Total Direct Expenses as a Percent of Revenues** are in the upper half of performance; that is, the ratio is among the lowest in the industry. NOTE: The "Most Efficient Operators" group is based on "overall operations."

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All Respondents and Most Efficient Operators

| | All Respondents | | Most Efficient Operators with Lowest Direct Expenses to Revenues* | |
|--|-----------------|----------------------|--|----------------------|
| | Typical | Middle Range | Typical | Middle Range |
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 44.1% | 18.4 - 63.9 | 38.0% | 16.4 - 55.8 |
| Charges (departmental, student & staff) | 3.3% | 0.0 - 4.0 | 4.4% | 0.0 - 5.5 |
| Board Plans (i.e., meal plan) | 28.8% | 0.0 - 56.7 | 33.0% | 0.0 - 60.1 |
| Debit Money Sales (i.e., declining balance sales) | 20.4% | 0.0 - 31.4 | 19.6% | 0.0 - 28.0 |
| All Other Sales | 3.5% | 0.0 - 4.0 | 5.0% | 0.0 - 6.5 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.7% | 0.0 - 0.8 | 0.4% | 0.0 - 0.5 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 7.3% | 3.5 - 9.7 | 6.9% | 3.3 - 9.8 |
| Nonexempt (i.e., hourly) Employee Wages | 18.3% | 10.2 - 24.7 | 16.1% | 10.1 - 20.3 |
| Student Wages | 8.8% | 1.4 - 14.9 | 10.1% | 3.8 - 14.7 |
| Temporary Employee Costs | 1.6% | 0.0 - 1.9 | 1.5% | 0.0 - 1.8 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 8.6% | 5.3 - 11.3 | 8.8% | 5.5 - 11.9 |
| Total Labor Costs | 44.6% | 36.7 - 51.8 | 43.4% | 35.4 - 51.1 |
| Food & Beverage Costs | 38.2% | 34.0 - 43.4 | 37.6% | 33.3 - 43.1 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 82.8% | 73.2 - 91.7 | 81.0% | 71.2 - 91.3 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 4.4% | 2.7 - 5.3 | 4.3% | 2.4 - 5.3 |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.2 - 0.8 | 0.4% | 0.1 - 0.7 |
| Maintenance & Repairs of Equipment | 1.3% | 0.4 - 1.8 | 1.2% | 0.5 - 1.8 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 5.8% | 1.4 - 7.9 | 3.9% | 0.8 - 5.8 |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 12.1% | 7.3 - 15.2 | 9.8% | 6.4 - 13.6 |
| TOTAL DIRECT EXPENSES | 94.9% | 82.9 - 103.6 | 90.8% | 78.3 - 102.3 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 5.8% | -3.6 - 17.8 | 9.6% | -1.9 - 21.7 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.2% | 0.0 - 1.8 | 1.5% | 0.0 - 1.9 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 6.6% | 0.0 - 9.9 | 7.8% | 0.1 - 10.3 |
| SURPLUS (OR DEFICIT) | -2.0% | -11.2 - 8.5 | 0.3% | -10.3 - 13.7 |

*"Institutions with the Lowest Total Direct Expenses as a Percent of Total Revenues" refers to those operators whose **Total Direct Expenses as a Percent of Revenues** are in the upper half of performance; that is, the ratio is among the lowest in the industry. NOTE: The "Most Efficient Operators" group is based on "overall operations."

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| | All Respondents | | Most Efficient Operators with Lowest Direct Expenses to Revenues* | |
|--|------------------------|----------------------|--|----------------------|
| | Typical | Middle Range | Typical | Middle Range |
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) | | | | |
| (Excludes Convenience Stores) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 13.0% | 0.0 - 11.7 | 10.9% | 0.0 - 11.4 |
| Charges (departmental, student & staff) | 26.4% | 0.0 - 56.5 | 26.8% | 0.0 - 57.5 |
| Catering/Conferences (excludes catering provided by external caterers) | 56.7% | 1.8 - 100.0 | 57.1% | 7.3 - 99.5 |
| Board Plans (i.e., meal plan) | 0.8% | 0.0 - 1.0 | 1.1% | 0.0 - 2.0 |
| Commissions (including vending)(3rd party rents such as fast food companies) | 0.1% | 0.0 - 0.2 | 0.2% | 0.0 - 0.3 |
| Debit Money Sales (i.e., declining balance sales) | 0.2% | 0.0 - 0.4 | 0.3% | 0.0 - 0.4 |
| All Other Sales | 2.8% | 0.0 - 3.0 | 3.5% | 0.0 - 4.0 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 1.4% | 0.0 - 0.0 | 1.6% | 0.0 - 2.1 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 12.2% | 6.0 - 18.0 | 13.6% | 6.3 - 21.1 |
| Nonexempt (i.e., hourly) Employee Wages | 19.2% | 11.1 - 24.0 | 19.1% | 11.9 - 24.1 |
| Student Wages | 7.3% | 0.8 - 11.8 | 7.2% | 2.3 - 8.6 |
| Temporary Employee Costs | 2.8% | 0.0 - 3.5 | 2.7% | 0.0 - 3.4 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 10.6% | 6.5 - 14.4 | 11.5% | 6.2 - 15.6 |
| Total Labor Costs | 52.2% | 42.1 - 63.2 | 54.2% | 44.2 - 64.4 |
| Food & Beverage Costs | 30.5% | 24.9 - 35.2 | 30.0% | 24.6 - 34.5 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 82.7% | 72.7 - 91.4 | 84.2% | 72.9 - 94.3 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 4.0% | 2.1 - 5.1 | 3.9% | 2.0 - 4.9 |
| Smallwares (i.e., china & small equipment replacement) | 1.2% | 0.2 - 1.3 | 1.2% | 0.1 - 1.7 |
| Maintenance & Repairs of Equipment | 1.5% | 0.2 - 1.8 | 1.8% | 0.2 - 2.3 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 5.4% | 1.8 - 8.6 | 3.3% | 1.2 - 8.3 |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 12.1% | 7.1 - 16.3 | 10.2% | 6.1 - 15.2 |
| TOTAL DIRECT EXPENSES | 94.8% | 82.5 - 107.6 | 94.4% | 82.7 - 108.0 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 6.5% | -6.7 - 18.2 | 7.2% | -8.0 - 20.6 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.9% | 0.0 - 1.4 | 1.2% | 0.0 - 1.8 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 5.9% | 0.0 - 8.1 | 6.2% | 0.0 - 8.4 |
| SURPLUS (OR DEFICIT) | -0.3% | -14.4 - 11.4 | -0.1% | -19.5 - 16.7 |

*"Institutions with the Lowest Total Direct Expenses as a Percent of Total Revenues" refers to those operators whose **Total Direct Expenses as a Percent of Revenues** are in the upper half of performance; that is, the ratio is among the lowest in the industry. NOTE: The "Most Efficient Operators" group is based on "overall operations."

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All Respondents and Most Efficient Operators

| | All Respondents | | Most Efficient Operators with Lowest Direct Expenses to Revenues* | |
|--|-----------------|----------------------|--|----------------------|
| | Typical | Middle Range | Typical | Middle Range |
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 32.5% | 6.8 - 45.8 | 27.0% | 6.1 - 38.3 |
| Charges (departmental, student & staff) | 1.6% | 0.0 - 2.6 | 2.2% | 0.0 - 2.5 |
| Board Plans (i.e., meal plan) | 26.6% | 0.0 - 53.8 | 32.4% | 0.0 - 79.0 |
| Debit Money Sales (i.e., declining balance sales) | 33.6% | 0.7 - 65.4 | 30.4% | 0.7 - 62.2 |
| All Other Sales | 5.8% | 0.0 - 6.1 | 8.0% | 0.0 - 9.0 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.2% | 0.0 - 0.3 | 0.3% | 0.0 - 0.5 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 4.9% | 1.2 - 5.5 | 5.3% | 0.4 - 6.4 |
| Nonexempt (i.e., hourly) Employee Wages | 7.6% | 2.2 - 12.0 | 6.0% | 2.2 - 8.9 |
| Student Wages | 5.8% | 1.5 - 8.2 | 7.3% | 2.8 - 9.0 |
| Temporary Employee Costs | 0.6% | 0.0 - 0.7 | 0.9% | 0.0 - 1.4 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 4.2% | 2.1 - 5.9 | 4.2% | 2.2 - 5.3 |
| Total Labor Costs | 23.1% | 16.0 - 26.9 | 23.7% | 15.6 - 26.9 |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 55.6% | 50.6 - 61.6 | 55.5% | 51.8 - 61.6 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | 78.7% | 70.3 - 84.0 | 79.1% | 72.1 - 84.0 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 1.2% | 0.2 - 1.5 | 0.9% | 0.2 - 1.4 |
| Smallwares (i.e., china & small equipment replacement) | 0.2% | 0.0 - 0.2 | 0.2% | 0.0 - 0.3 |
| Maintenance & Repairs of Equipment | 0.7% | 0.0 - 0.7 | 0.8% | 0.0 - 0.9 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 4.2% | 0.5 - 4.9 | 2.4% | 0.3 - 3.2 |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 6.3% | 1.2 - 8.5 | 4.3% | 0.9 - 6.4 |
| TOTAL DIRECT EXPENSES | 85.0% | 74.7 - 93.2 | 83.4% | 73.2 - 90.9 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 15.2% | 7.2 - 25.4 | 16.9% | 10.3 - 26.8 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.1% | 0.0 - 1.7 | 1.7% | 0.0 - 2.4 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 4.1% | 0.0 - 7.0 | 3.9% | 0.0 - 7.2 |
| SURPLUS (OR DEFICIT) | 9.9% | 1.4 - 21.3 | 11.3% | 1.4 - 22.2 |

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| | All Respondents | | Most Efficient Operators with Lowest Direct Expenses to Revenues* | |
|--|-----------------|----------------------|--|----------------------|
| | Typical | Middle Range | Typical | Middle Range |
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) (Excludes Convenience Stores) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 54.1% | 7.7 - 87.1 | 56.8% | 28.8 - 85.4 |
| Charges (departmental, student & staff) | 7.2% | 0.0 - 7.6 | 7.2% | 0.0 - 8.7 |
| Board Plans (i.e., meal plan) | 14.2% | 0.0 - 15.4 | 13.2% | 0.0 - 17.9 |
| Commissions (including vending)(3rd party rents such as fast food companies) | 12.9% | 0.0 - 17.1 | 8.5% | 0.0 - 14.9 |
| Debit Money Sales (i.e., declining balance sales) | 4.8% | 0.0 - 5.2 | 5.1% | 0.0 - 5.3 |
| All Other Sales | 6.8% | 0.0 - 7.1 | 9.2% | 0.0 - 9.4 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 3.7% | 0.0 - 4.7 | 2.9% | 0.0 - 3.1 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 13.0% | 1.6 - 15.1 | 7.2% | 0.1 - 10.5 |
| Nonexempt (i.e., hourly) Employee Wages | 14.3% | 6.2 - 19.4 | 15.9% | 6.6 - 23.4 |
| Student Wages | 6.2% | 0.0 - 7.9 | 8.8% | 1.4 - 9.5 |
| Temporary Employee Costs | 4.2% | 0.0 - 5.9 | 3.2% | 0.0 - 3.3 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 8.8% | 4.1 - 10.7 | 7.9% | 4.3 - 10.2 |
| Total Labor Costs | 46.5% | 26.9 - 52.2 | 43.0% | 27.5 - 51.3 |
| Food & Beverage Costs | 24.3% | 16.5 - 33.4 | 27.3% | 21.6 - 33.0 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 70.8% | 50.5 - 90.7 | 70.3% | 51.7 - 90.7 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.5% | 1.1 - 3.7 | 2.9% | 1.3 - 4.2 |
| Smallwares (i.e., china & small equipment replacement) | 1.1% | 0.0 - 1.9 | 0.7% | 0.0 - 0.8 |
| Maintenance & Repairs of Equipment | 2.1% | 0.3 - 2.8 | 2.2% | 0.4 - 2.8 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 9.7% | 1.3 - 9.8 | 5.1% | 1.2 - 7.1 |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 15.4% | 5.7 - 18.2 | 10.9% | 5.4 - 14.7 |
| TOTAL DIRECT EXPENSES | 86.2% | 62.7 - 101.4 | 81.1% | 64.2 - 100.2 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 17.5% | 3.4 - 37.3 | 21.8% | 4.9 - 35.8 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.6% | 0.0 - 2.4 | 1.6% | 0.0 - 1.9 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 3.8% | 0.0 - 12.8 | 16.8% | 3.7 - 19.6 |
| SURPLUS (OR DEFICIT) | 12.2% | -8.1 - 26.6 | 3.4% | -22.6 - 22.1 |

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All Respondents and Most Efficient Operators

| | All Respondents | | Most Efficient Operators with Lowest Direct Expenses to Revenues* | |
|--|------------------------|---------------------|--|---------------------|
| | Typical | Middle Range | Typical | Middle Range |
| PRODUCTIVITY INFORMATION | | | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | | | |
| 1 Student (full and part-time) Overall | \$1,176 | 715 - 2,060 | \$1,419 | 895 - 2,635 |
| 2 Residential Student Overall | \$4,115 | 3,205 - 4,935 | \$4,398 | 3,518 - 5,134 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$249 | 163 - 345 | \$286 | 197 - 369 |
| 4 Square Foot of Seating Area | \$546 | 299 - 763 | \$581 | 392 - 778 |
| 5 Square Foot of All Non-Seating Areas | \$483 | 290 - 763 | \$583 | 386 - 766 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$823,340 | 614,501 - 1,107,383 | \$932,931 | 676,231 - 1,181,290 |
| 7 Permanent Staff Employee (based on FTE) | \$184,546 | 128,854 - 244,295 | \$200,805 | 159,905 - 256,860 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$79.58 | 47.40 - 117.14 | \$102.25 | 72.72 - 142.38 |
| 9 Square Foot of Seating Area | \$175.59 | 94.28 - 223.67 | \$206.54 | 149.83 - 313.95 |
| 10 Square Foot of All Non-Seating Areas | \$159.39 | 85.03 - 253.56 | \$219.15 | 142.60 - 300.92 |
| FOODSERVICE LABOR COST | | | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$31,600 | 27,577 - 36,760 | \$32,120 | 27,974 - 36,015 |
| 12 Annual Student Wages per Student Employee (in FTE) | \$17,333 | 15,596 - 19,800 | \$17,699 | 15,718 - 19,679 |
| 13 Average Labor Cost per Student Labor Hr. | \$8.33 | 7.50 - 9.52 | \$8.51 | 7.56 - 9.46 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | 20.9% | 16.5 - 25.0 | 21.9% | 16.9 - 24.9 |
| BOARD OPERATIONS: | | | | |
| 15 Revenues per Board Operation Meal | \$9.73 | 7.78 - 12.41 | \$11.74 | 9.50 - 13.40 |
| 16 Revenues per Year per Student Participating in Meal Plans | \$2,646 | 1,560 - 3,505 | \$2,987 | 2,221 - 3,495 |
| 17 Meals per Operational Labor Hour | 5.31 | 4.39 - 6.63 | 5.04 | 4.39 - 6.34 |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | 4.89 | 4.06 - 5.93 | 4.83 | 4.12 - 5.92 |
| 19 Operational Labor Cost per Meal Served | \$2.84 | 2.21 - 3.82 | \$2.77 | 2.33 - 3.43 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$3.23 | 2.62 - 4.24 | \$3.24 | 2.67 - 3.84 |
| 21 Food & Beverage Cost per Meal Served | \$2.72 | 2.39 - 3.21 | \$2.70 | 2.42 - 3.20 |
| 22 Operational Labor Cost per Operational Labor Hour | \$14.87 | 12.32 - 17.42 | \$15.11 | 12.34 - 17.16 |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$15.49 | 12.67 - 18.16 | \$16.30 | 13.20 - 18.20 |
| 24 Operational Labor Cost as a % of Board Operation Revenues | 28.6% | 22.3 - 35.7 | 24.4% | 20.3 - 30.4 |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | 34.9% | 28.3 - 41.6 | 30.3% | 26.0 - 34.6 |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | 28.6% | 23.3 - 33.4 | 25.5% | 21.5 - 29.3 |

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All Respondents and Most Efficient Operators

| | All Respondents | | Most Efficient Operators with Lowest Direct Expenses to Revenues* | |
|--|-----------------|---------------|--|---------------|
| | Typical | Middle Range | Typical | Middle Range |
| RETAIL OPERATIONS: | | | | |
| 27 Revenues per Retail Operation Meal | \$4.88 | 4.17 - 5.59 | \$4.89 | 4.11 - 5.64 |
| 28 Meals per Operational Labor Hour | 7.01 | 6.00 - 9.78 | 7.08 | 6.01 - 10.21 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | 6.69 | 5.51 - 8.42 | 6.50 | 5.58 - 8.90 |
| 30 Operational Labor Cost per Meal Served | \$1.87 | 1.45 - 2.38 | \$1.83 | 1.42 - 2.55 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.16 | 1.66 - 2.67 | \$2.08 | 1.62 - 2.75 |
| 32 Food & Beverage Cost per Meal Served | \$1.91 | 1.56 - 2.17 | \$1.87 | 1.56 - 2.12 |
| 33 Operational Labor Cost per Operational Labor Hour | \$13.63 | 10.98 - 16.96 | \$14.32 | 10.30 - 16.89 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$15.13 | 12.11 - 17.39 | \$15.89 | 11.70 - 17.38 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | 39.0% | 29.7 - 46.4 | 36.9% | 25.8 - 46.0 |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | 44.6% | 36.7 - 51.8 | 43.4% | 35.4 - 51.1 |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | 38.2% | 34.0 - 43.4 | 37.6% | 33.3 - 43.1 |
| TOTAL RETAIL & BOARD OPERATIONS: | | | | |
| 38 Revenues per Retail & Board Meal Served | \$7.64 | 6.37 - 9.51 | \$8.98 | 7.27 - 10.38 |
| 39 Meals per Operational Labor Hour | 6.25 | 4.86 - 7.33 | 5.92 | 4.80 - 7.23 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | 5.70 | 4.67 - 6.62 | 5.56 | 4.56 - 6.41 |
| 41 Operational Labor Cost per Meal Served | \$2.35 | 1.83 - 2.97 | \$2.51 | 1.79 - 3.08 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.75 | 2.14 - 3.31 | \$2.89 | 2.16 - 3.42 |
| 43 Food & Beverage Cost per Meal Served | \$2.27 | 2.06 - 2.67 | \$2.27 | 2.08 - 2.78 |
| 44 Operational Labor Cost per Operational Labor Hour | \$14.13 | 11.97 - 17.11 | \$14.69 | 12.03 - 17.09 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$15.19 | 12.58 - 18.13 | \$15.91 | 12.59 - 18.47 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | 31.2% | 25.2 - 37.0 | 26.5% | 22.5 - 32.8 |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | 34.2% | 28.7 - 40.1 | 31.0% | 27.7 - 34.6 |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | 31.4% | 26.7 - 36.6 | 27.9% | 24.0 - 32.0 |

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All Respondents and Most Efficient Operators

| | All Respondents | | Most Efficient Operators with Lowest Direct Expenses to Revenues* | |
|--|------------------------|---------------------|--|---------------------|
| | Typical | Middle Range | Typical | Middle Range |
| CONVENIENCE STORE PERFORMANCE | | | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | | | |
| PRODUCTIVITY INFORMATION | | | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | \$540 | 262 - 922 | \$485 | 224 - 1,044 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | \$4.67 | 3.70 - 6.72 | \$4.93 | 3.82 - 6.48 |
| 51 Operational Labor Cost per Operational Labor Hour | \$13.34 | 10.88 - 18.85 | \$13.04 | 10.70 - 15.96 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | \$14.68 | 11.75 - 17.88 | \$14.99 | 11.80 - 17.77 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | | | |
| 53 Total Convenience Store Revenues | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| 54 Total Cost of Goods Sold (including food and non-food items) | 55.6% | 50.6 - 61.6 | 55.5% | 51.8 - 61.6 |
| 55 Gross Margin | 44.4% | 38.4 - 49.4 | 44.5% | 38.4 - 48.2 |
| 56 Total Labor Cost (including fringe benefits) | 23.1% | 16.0 - 26.9 | 23.7% | 15.6 - 26.9 |
| 57 Operational Labor Cost | 18.6% | 9.3 - 22.7 | 18.4% | 8.0 - 23.0 |
| BACKGROUND INFORMATION | | | | |
| Percentage of Students That are: | | | | |
| 58 Full-Time | 83.6% | 76.7 - 96.0 | 88.3% | 81.0 - 98.3 |
| 59 Part-Time | 16.4% | 4.0 - 23.3 | 11.7% | 1.7 - 19.0 |
| Percentage of Students That are: | | | | |
| 60 Residential | 40.8% | 19.8 - 59.0 | 46.4% | 26.6 - 65.0 |
| 61 Commuter | 59.2% | 41.0 - 80.3 | 53.6% | 35.0 - 73.4 |
| Percentage of Students That Participated in Meal Plans That are: | | | | |
| 62 Residential | 84.0% | 80.7 - 98.5 | 85.8% | 81.5 - 99.3 |
| 63 Commuter | 16.0% | 1.5 - 19.3 | 14.2% | 0.7 - 18.5 |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | | | |
| 64 Seating Areas | 49.3% | 40.8 - 59.1 | 49.7% | 43.1 - 58.7 |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | 50.7% | 40.9 - 59.2 | 50.4% | 41.4 - 56.9 |
| Percentage of Full-Time Foodservice Employees that are: | | | | |
| 66 Management | 25.8% | 12.9 - 26.3 | 22.9% | 12.8 - 25.0 |
| 67 Permanent Staff | 74.2% | 73.8 - 87.1 | 77.1% | 75.0 - 87.2 |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | 36.0% | | 35.9% | |
| Percentage of Temporary Employees (based on FTE) that are: | | | | |
| 69 On-Call Part-Time | 26.0% | 0.0 - 39.0 | 18.8% | 0.0 - 29.8 |
| 70 Non-Traditional | 5.8% | 0.0 - 6.9 | 3.2% | 0.0 - 3.5 |
| 71 Students | 68.2% | 44.3 - 97.8 | 78.0% | 66.8 - 97.0 |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | 31.8% | 11.1 - 50.0 | 33.7% | 14.8 - 49.3 |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | 30.0% | 4.6 - 100.0 | 50.0% | 25.0 - 100.0 |
| 74 Percentage of Respondents Utilizing Work Study Students | 63.1% | | 76.3% | |

*"Institutions with the Lowest Total Direct Expenses as a Percent of Total Revenues" refers to those operators whose **Total Direct Expenses as a Percent of Revenues** are in the upper half of performance; that is, the ratio is among the lowest in the industry. NOTE: The "Most Efficient Operators" group is based on "overall operations."

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Public and Private Institutions

| | Public Institutions | | Private Institutions | |
|--|---------------------|---------------|----------------------|---------------|
| | Typical | Middle Range | Typical | Middle Range |
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 22.7% | 7.7 - 26.2 | 11.1% | 5.3 - 15.3 |
| Charges (departmental, student & staff) | 3.0% | 0.0 - 4.8 | 7.8% | 2.0 - 8.0 |
| Catering/Conferences (excludes catering provided by external caterers) | 5.7% | 0.1 - 8.4 | 4.7% | 0.0 - 7.7 |
| Board Plans (i.e., meal plan) | 55.4% | 45.6 - 80.0 | 62.1% | 55.2 - 79.9 |
| Commissions (including vending) (3rd party rents such as fast food companies) | 1.2% | 0.0 - 1.7 | 0.3% | 0.0 - 0.4 |
| Debit Money Sales (i.e., declining balance sales) | 9.6% | 0.0 - 10.1 | 10.1% | 0.1 - 10.4 |
| All Other Sales | 2.4% | 0.0 - 3.4 | 4.0% | 0.0 - 5.2 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 1.0% | 0.0 - 1.3 | 0.6% | 0.0 - 0.8 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 7.1% | 4.5 - 8.1 | 6.3% | 4.8 - 7.1 |
| Nonexempt (i.e., hourly) Employee Wages | 15.6% | 11.3 - 20.9 | 17.0% | 13.7 - 21.5 |
| Student Wages | 5.4% | 1.0 - 9.0 | 4.6% | 1.0 - 6.9 |
| Temporary Employee Costs | 1.9% | 0.0 - 2.3 | 1.7% | 0.2 - 2.0 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.5% | 5.5 - 9.4 | 8.0% | 6.5 - 9.7 |
| Total Labor Costs | 37.4% | 32.3 - 42.1 | 37.6% | 31.9 - 43.2 |
| Food & Beverage Costs | 29.2% | 24.3 - 32.6 | 30.4% | 25.2 - 34.0 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 66.7% | 59.4 - 72.1 | 68.0% | 58.7 - 76.2 |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 3.6% | 0.0 - 5.9 | 2.7% | 0.0 - 4.3 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.1% | 1.9 - 3.7 | 2.7% | 1.9 - 3.5 |
| Smallwares (i.e., china & small equipment replacement) | 0.7% | 0.2 - 0.9 | 0.7% | 0.5 - 0.9 |
| Maintenance & Repairs of Equipment | 1.5% | 0.6 - 1.7 | 1.1% | 0.5 - 1.4 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 6.0% | 1.6 - 7.6 | 3.6% | 1.0 - 5.0 |
| TOTAL DIRECT EXPENSES | 81.5% | 73.3 - 88.7 | 78.7% | 67.6 - 89.1 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 19.6% | 12.8 - 27.7 | 21.9% | 12.1 - 32.4 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.9% | 0.0 - 3.1 | 1.0% | 0.0 - 1.9 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 8.0% | 0.2 - 12.2 | 4.8% | 0.0 - 7.2 |
| SURPLUS (OR DEFICIT) | 9.6% | 2.4 - 15.4 | 16.0% | 6.8 - 29.3 |

| | Public Institutions | | Private Institutions | |
|--|----------------------------|---------------------|-----------------------------|---------------------|
| | Typical | Middle Range | Typical | Middle Range |
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | | | |
| (Excludes Convenience Stores) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 3.4% | 0.6 - 4.9 | 2.5% | 0.5 - 3.7 |
| Charges (departmental, student & staff) | 3.1% | 0.0 - 2.3 | 3.2% | 0.1 - 5.2 |
| Board Plans (i.e., meal plan) | 85.9% | 87.0 - 96.4 | 85.7% | 85.8 - 96.7 |
| Debit Money Sales (i.e., declining balance sales) | 5.9% | 0.0 - 6.7 | 4.7% | 0.0 - 5.9 |
| All Other Sales | 1.8% | 0.0 - 3.0 | 4.0% | 0.0 - 4.8 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.7% | 0.0 - 1.0 | 0.4% | 0.0 - 1.3 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 6.1% | 3.7 - 7.1 | 6.1% | 4.0 - 6.8 |
| Nonexempt (i.e., hourly) Employee Wages | 14.1% | 8.8 - 18.1 | 17.1% | 13.2 - 21.5 |
| Student Wages | 5.3% | 0.6 - 8.1 | 3.8% | 0.4 - 6.1 |
| Temporary Employee Costs | 1.2% | 0.0 - 1.9 | 1.1% | 0.0 - 1.4 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.5% | 4.8 - 10.1 | 7.8% | 6.2 - 8.7 |
| Total Labor Costs | 34.2% | 28.1 - 41.5 | 35.9% | 29.5 - 41.0 |
| Food & Beverage Costs | 28.5% | 23.6 - 32.2 | 28.8% | 22.7 - 34.2 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 62.7% | 52.4 - 71.6 | 64.7% | 56.2 - 74.9 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.3% | 1.3 - 2.9 | 2.3% | 1.3 - 3.0 |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.2 - 0.8 | 0.7% | 0.4 - 0.9 |
| Maintenance & Repairs of Equipment | 1.5% | 0.5 - 1.9 | 1.1% | 0.5 - 1.4 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 5.3% | 1.2 - 5.6 | 2.7% | 0.7 - 2.9 |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 9.7% | 5.4 - 10.5 | 6.8% | 4.2 - 8.7 |
| TOTAL DIRECT EXPENSES | 72.4% | 61.9 - 80.9 | 71.5% | 59.2 - 84.1 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 28.2% | 19.1 - 38.2 | 28.9% | 17.0 - 40.8 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 2.5% | 0.1 - 3.8 | 1.2% | 0.0 - 1.6 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 9.0% | 0.4 - 13.1 | 6.1% | 0.1 - 7.3 |
| SURPLUS (OR DEFICIT) | 16.7% | 7.2 - 28.8 | 21.7% | 7.7 - 36.9 |

Public and Private Institutions

| | Public Institutions | | Private Institutions | |
|--|---------------------|----------------------|----------------------|----------------------|
| | Typical | Middle Range | Typical | Middle Range |
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 48.4% | 22.0 - 75.0 | 36.5% | 13.4 - 56.3 |
| Charges (departmental, student & staff) | 2.6% | 0.0 - 2.9 | 4.4% | 0.0 - 4.4 |
| Board Plans (i.e., meal plan) | 26.1% | 0.0 - 48.7 | 33.6% | 0.0 - 59.1 |
| Debit Money Sales (i.e., declining balance sales) | 19.2% | 0.0 - 24.2 | 22.5% | 0.0 - 36.6 |
| All Other Sales | 3.8% | 0.0 - 3.9 | 3.0% | 0.0 - 3.7 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.8% | 0.0 - 0.9 | 0.5% | 0.0 - 1.1 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 7.1% | 3.5 - 9.8 | 7.6% | 3.6 - 9.1 |
| Nonexempt (i.e., hourly) Employee Wages | 17.4% | 9.9 - 23.5 | 20.0% | 11.6 - 25.5 |
| Student Wages | 9.3% | 1.6 - 15.5 | 8.0% | 1.1 - 12.1 |
| Temporary Employee Costs | 1.8% | 0.0 - 2.2 | 1.3% | 0.0 - 1.7 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 8.2% | 5.0 - 11.2 | 9.3% | 5.8 - 12.9 |
| Total Labor Costs | 43.7% | 36.9 - 51.3 | 46.2% | 36.5 - 53.7 |
| Food & Beverage Costs | 38.3% | 34.2 - 43.8 | 38.1% | 33.5 - 42.8 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 82.0% | 73.6 - 91.0 | 84.3% | 71.2 - 92.3 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 4.3% | 2.5 - 5.3 | 4.6% | 3.4 - 5.4 |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.2 - 0.8 | 0.6% | 0.2 - 0.8 |
| Maintenance & Repairs of Equipment | 1.4% | 0.6 - 1.9 | 1.1% | 0.2 - 1.6 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 6.6% | 2.2 - 8.5 | 4.4% | 0.8 - 6.6 |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 12.9% | 8.0 - 16.1 | 10.6% | 6.7 - 12.6 |
| TOTAL DIRECT EXPENSES | 94.8% | 84.8 - 103.3 | 94.9% | 78.7 - 103.7 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 5.9% | -3.2 - 16.2 | 5.6% | -3.7 - 21.3 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.3% | 0.0 - 2.3 | 0.9% | 0.0 - 1.4 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 8.3% | 0.0 - 13.6 | 3.6% | 0.0 - 5.2 |
| SURPLUS (OR DEFICIT) | -3.8% | -11.3 - 5.8 | 1.1% | -10.8 - 14.4 |

| | Public Institutions | | Private Institutions | |
|--|----------------------------|----------------------|-----------------------------|----------------------|
| | Typical | Middle Range | Typical | Middle Range |
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) | | | | |
| (Excludes Convenience Stores) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 14.0% | 0.0 - 15.4 | 11.3% | 0.0 - 12.1 |
| Charges (departmental, student & staff) | 19.2% | 0.0 - 41.3 | 38.3% | 0.0 - 71.5 |
| Catering/Conferences (excludes catering provided by external caterers) | 63.9% | 17.9 - 100.0 | 44.9% | 0.0 - 98.0 |
| Board Plans (i.e., meal plan) | 0.5% | 0.0 - 0.9 | 1.3% | 0.0 - 2.2 |
| Commissions (including vending)(3rd party rents such as fast food companies) | 0.2% | 0.0 - 0.4 | 0.0% | 0.0 - 0.0 |
| Debit Money Sales (i.e., declining balance sales) | 0.2% | 0.0 - 0.3 | 0.1% | 0.0 - 0.2 |
| All Other Sales | 2.1% | 0.0 - 3.0 | 4.0% | 0.0 - 4.1 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 1.8% | 0.0 - 2.0 | 0.7% | 0.0 - 1.3 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 12.9% | 6.5 - 20.1 | 11.1% | 5.3 - 15.1 |
| Nonexempt (i.e., hourly) Employee Wages | 18.6% | 9.8 - 24.1 | 20.2% | 12.6 - 23.3 |
| Student Wages | 8.9% | 2.7 - 13.6 | 4.8% | 0.1 - 6.4 |
| Temporary Employee Costs | 2.8% | 0.0 - 3.5 | 2.9% | 0.0 - 3.4 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 11.0% | 7.4 - 15.2 | 10.0% | 6.3 - 13.3 |
| Total Labor Costs | 54.2% | 46.7 - 63.2 | 48.9% | 36.8 - 63.3 |
| Food & Beverage Costs | 30.3% | 24.5 - 35.6 | 30.9% | 26.2 - 34.6 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 84.5% | 74.4 - 91.5 | 79.8% | 64.6 - 91.1 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.9% | 2.0 - 4.9 | 4.3% | 2.4 - 5.3 |
| Smallwares (i.e., china & small equipment replacement) | 1.0% | 0.2 - 1.3 | 1.4% | 0.5 - 1.8 |
| Maintenance & Repairs of Equipment | 1.6% | 0.2 - 1.8 | 1.3% | 0.1 - 1.5 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 5.0% | 2.1 - 8.7 | 6.1% | 1.2 - 8.3 |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 11.6% | 7.7 - 16.3 | 13.0% | 6.3 - 16.3 |
| TOTAL DIRECT EXPENSES | 96.1% | 86.6 - 106.6 | 92.8% | 80.8 - 109.8 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 5.7% | -6.6 - 16.5 | 8.0% | -8.2 - 19.2 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.1% | 0.0 - 1.8 | 0.7% | 0.0 - 0.8 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 6.7% | 0.0 - 9.4 | 4.6% | 0.0 - 7.0 |
| SURPLUS (OR DEFICIT) | -2.2% | -16.7 - 8.4 | 2.7% | -9.7 - 16.8 |

Public and Private Institutions

| | Public Institutions | | Private Institutions | |
|--|---------------------|---------------|----------------------|---------------|
| | Typical | Middle Range | Typical | Middle Range |
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 34.4% | 7.2 - 50.2 | 28.2% | 6.3 - 39.2 |
| Charges (departmental, student & staff) | 1.5% | 0.0 - 2.1 | 1.8% | 0.0 - 2.6 |
| Board Plans (i.e., meal plan) | 24.0% | 0.0 - 53.2 | 32.2% | 0.0 - 80.3 |
| Debit Money Sales (i.e., declining balance sales) | 33.4% | 1.5 - 62.8 | 33.9% | 0.0 - 73.8 |
| All Other Sales | 6.7% | 0.0 - 8.1 | 3.9% | 0.0 - 5.0 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.2% | 0.0 - 0.4 | 0.0% | 0.0 - 0.0 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 5.2% | 0.2 - 5.5 | 4.2% | 1.5 - 5.4 |
| Nonexempt (i.e., hourly) Employee Wages | 7.8% | 1.9 - 11.2 | 7.3% | 2.3 - 13.2 |
| Student Wages | 6.1% | 1.9 - 8.0 | 5.1% | 0.4 - 8.4 |
| Temporary Employee Costs | 0.8% | 0.0 - 1.3 | 0.3% | 0.0 - 0.5 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 4.4% | 2.2 - 5.8 | 4.0% | 1.7 - 5.4 |
| Total Labor Costs | 24.2% | 16.5 - 27.6 | 20.8% | 15.7 - 25.4 |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 54.1% | 48.0 - 59.0 | 58.7% | 54.1 - 64.0 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | 78.3% | 68.8 - 83.6 | 79.6% | 72.7 - 84.8 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 1.2% | 0.3 - 1.6 | 1.2% | 0.1 - 1.4 |
| Smallwares (i.e., china & small equipment replacement) | 0.2% | 0.0 - 0.2 | 0.2% | 0.0 - 0.2 |
| Maintenance & Repairs of Equipment | 0.8% | 0.0 - 0.9 | 0.6% | 0.0 - 0.6 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 5.0% | 0.7 - 6.4 | 2.4% | 0.4 - 3.4 |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 7.2% | 1.4 - 9.0 | 4.4% | 1.0 - 5.8 |
| TOTAL DIRECT EXPENSES | 85.5% | 73.3 - 93.3 | 83.9% | 76.3 - 87.1 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 14.7% | 6.8 - 26.7 | 16.1% | 12.9 - 23.7 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.9% | 0.0 - 1.2 | 1.4% | 0.0 - 1.8 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 4.8% | 0.0 - 8.2 | 2.8% | 0.0 - 4.0 |
| SURPLUS (OR DEFICIT) | 9.0% | 0.9 - 21.3 | 11.9% | 5.0 - 21.2 |

| | Public Institutions | | Private Institutions | |
|--|----------------------------|----------------------|-----------------------------|----------------------|
| | Typical | Middle Range | Typical | Middle Range |
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) | | | | |
| (Excludes Convenience Stores) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 46.9% | 0.7 - 94.3 | 62.5% | 42.1 - 86.6 |
| Charges (departmental, student & staff) | 6.6% | 0.0 - 8.1 | 7.9% | 0.0 - 10.8 |
| Board Plans (i.e., meal plan) | 12.9% | 0.0 - 13.9 | 15.8% | 0.0 - 16.7 |
| Commissions (including vending)(3rd party rents such as fast food companies) | 16.3% | 0.0 - 22.6 | 8.9% | 0.0 - 9.4 |
| Debit Money Sales (i.e., declining balance sales) | 6.0% | 0.0 - 7.9 | 3.5% | 0.0 - 3.6 |
| All Other Sales | 11.3% | 0.0 - 13.0 | 1.5% | 0.0 - 2.0 |
| TOTAL REVENUES | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 4.7% | 0.0 - 5.7 | 2.5% | 0.0 - 3.0 |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 17.1% | 1.4 - 19.0 | 8.2% | 2.5 - 10.4 |
| Nonexempt (i.e., hourly) Employee Wages | 15.6% | 6.2 - 23.4 | 12.8% | 6.4 - 17.3 |
| Student Wages | 4.8% | 0.0 - 8.0 | 7.7% | 0.0 - 8.6 |
| Temporary Employee Costs | 3.7% | 0.0 - 5.7 | 4.8% | 0.0 - 6.3 |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 10.2% | 3.4 - 11.1 | 7.2% | 4.5 - 10.1 |
| Total Labor Costs | 51.4% | 26.7 - 58.5 | 40.8% | 28.4 - 54.2 |
| Food & Beverage Costs | 21.4% | 10.2 - 27.2 | 27.6% | 20.5 - 35.3 |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 72.8% | 41.1 - 90.7 | 68.4% | 58.8 - 79.0 |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.2% | 0.7 - 3.3 | 3.0% | 1.6 - 4.3 |
| Smallwares (i.e., china & small equipment replacement) | 1.4% | 0.0 - 1.8 | 0.8% | 0.0 - 1.0 |
| Maintenance & Repairs of Equipment | 2.4% | 0.3 - 2.8 | 1.7% | 0.4 - 2.6 |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 10.3% | 3.3 - 12.7 | 9.0% | 1.1 - 9.5 |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 16.3% | 5.4 - 25.7 | 14.4% | 6.8 - 15.7 |
| TOTAL DIRECT EXPENSES | 89.1% | 60.8 - 96.7 | 82.8% | 66.1 - 110.5 |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 15.6% | 3.5 - 42.2 | 19.7% | 2.6 - 33.9 |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 2.4% | 0.0 - 2.9 | 0.6% | 0.0 - 0.8 |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 2.8% | 2.2 - 19.6 | 4.9% | 0.0 - 6.4 |
| SURPLUS (OR DEFICIT) | 10.4% | -12.0 - 33.3 | 14.3% | -1.2 - 23.4 |

Public and Private Institutions

| | Public Institutions | | Private Institutions | |
|--|---------------------|---------------------|----------------------|---------------------|
| | Typical | Middle Range | Typical | Middle Range |
| PRODUCTIVITY INFORMATION | | | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | | | |
| 1 Student (full and part-time) Overall | \$850 | 541 - 1,256 | \$2,256 | 1,571 - 3,528 |
| 2 Residential Student Overall | \$3,848 | 3,095 - 4,720 | \$4,647 | 3,582 - 5,255 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$226 | 154 - 325 | \$301 | 216 - 369 |
| 4 Square Foot of Seating Area | \$482 | 278 - 734 | \$588 | 395 - 906 |
| 5 Square Foot of All Non-Seating Areas | \$448 | 269 - 763 | \$572 | 368 - 757 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$773,536 | 614,501 - 1,047,054 | \$923,884 | 687,810 - 1,141,746 |
| 7 Permanent Staff Employee (based on FTE) | \$203,469 | 129,235 - 256,642 | \$169,069 | 125,990 - 221,437 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$78.29 | 46.77 - 109.36 | \$87.80 | 58.45 - 125.76 |
| 9 Square Foot of Seating Area | \$173.24 | 93.78 - 219.52 | \$175.64 | 111.86 - 241.30 |
| 10 Square Foot of All Non-Seating Areas | \$148.91 | 81.91 - 250.59 | \$179.25 | 91.11 - 254.35 |
| FOODSERVICE LABOR COST | | | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$31,296 | 26,393 - 36,035 | \$32,605 | 28,108 - 37,917 |
| 12 Annual Student Wages per Student Employee (in FTE) | \$16,939 | 15,065 - 19,680 | \$18,146 | 16,435 - 20,750 |
| 13 Average Labor Cost per Student Labor Hr. | \$8.14 | 7.24 - 9.46 | \$8.72 | 7.90 - 9.98 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | 21.4% | 15.5 - 26.0 | 20.6% | 17.7 - 24.1 |
| BOARD OPERATIONS: | | | | |
| 15 Revenues per Board Operation Meal | \$9.67 | 7.96 - 11.97 | \$10.64 | 7.59 - 13.46 |
| 16 Revenues per Year per Student Participating in Meal Plans | \$2,172 | 1,230 - 3,154 | \$3,327 | 2,454 - 3,980 |
| 17 Meals per Operational Labor Hour | 5.59 | 4.40 - 6.65 | 5.13 | 4.31 - 6.56 |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | 4.89 | 4.18 - 5.91 | 4.86 | 3.97 - 6.14 |
| 19 Operational Labor Cost per Meal Served | \$2.70 | 2.08 - 3.48 | \$3.16 | 2.37 - 4.24 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$3.15 | 2.49 - 3.76 | \$3.46 | 2.85 - 4.59 |
| 21 Food & Beverage Cost per Meal Served | \$2.63 | 2.36 - 3.20 | \$2.77 | 2.54 - 3.39 |
| 22 Operational Labor Cost per Operational Labor Hour | \$15.01 | 11.70 - 17.40 | \$14.81 | 13.45 - 18.32 |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$15.49 | 12.05 - 18.15 | \$15.87 | 13.73 - 18.89 |
| 24 Operational Labor Cost as a % of Board Operation Revenues | 28.2% | 21.8 - 35.3 | 29.4% | 22.9 - 37.5 |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | 34.2% | 28.1 - 41.5 | 35.9% | 29.5 - 41.0 |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | 28.5% | 23.6 - 32.2 | 28.8% | 22.7 - 34.2 |

| | Public Institutions | | Private Institutions | |
|--|----------------------------|---------------------|-----------------------------|---------------------|
| | Typical | Middle Range | Typical | Middle Range |
| RETAIL OPERATIONS: | | | | |
| 27 Revenues per Retail Operation Meal | \$4.67 | 4.16 - 5.44 | \$5.06 | 4.18 - 5.91 |
| 28 Meals per Operational Labor Hour | 7.66 | 6.47 - 10.57 | 6.79 | 5.79 - 9.09 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | 6.71 | 5.43 - 8.44 | 6.62 | 5.58 - 8.33 |
| 30 Operational Labor Cost per Meal Served | \$1.78 | 1.43 - 2.19 | \$2.03 | 1.64 - 2.68 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.07 | 1.64 - 2.41 | \$2.21 | 1.81 - 2.94 |
| 32 Food & Beverage Cost per Meal Served | \$1.88 | 1.54 - 2.14 | \$1.92 | 1.62 - 2.31 |
| 33 Operational Labor Cost per Operational Labor Hour | \$13.23 | 11.20 - 16.65 | \$15.25 | 10.53 - 17.57 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$14.35 | 11.94 - 17.22 | \$16.17 | 13.35 - 18.49 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | 37.8% | 27.6 - 45.9 | 39.5% | 32.7 - 49.9 |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | 43.7% | 36.9 - 51.3 | 46.2% | 36.5 - 53.7 |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | 38.3% | 34.2 - 43.8 | 38.1% | 33.5 - 42.8 |
| TOTAL RETAIL & BOARD OPERATIONS: | | | | |
| 38 Revenues per Retail & Board Meal Served | \$7.45 | 6.23 - 9.35 | \$8.60 | 6.98 - 10.29 |
| 39 Meals per Operational Labor Hour | 6.35 | 5.11 - 8.02 | 5.58 | 4.77 - 6.91 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | 5.78 | 4.87 - 6.35 | 5.42 | 4.57 - 6.65 |
| 41 Operational Labor Cost per Meal Served | \$2.29 | 1.70 - 2.89 | \$2.70 | 2.08 - 3.12 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.52 | 2.08 - 3.24 | \$2.82 | 2.41 - 3.45 |
| 43 Food & Beverage Cost per Meal Served | \$2.20 | 1.92 - 2.56 | \$2.42 | 2.19 - 2.88 |
| 44 Operational Labor Cost per Operational Labor Hour | \$14.11 | 11.46 - 17.02 | \$14.50 | 12.57 - 17.92 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$14.95 | 12.17 - 17.49 | \$15.67 | 13.43 - 19.12 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | 31.2% | 25.2 - 36.9 | 31.3% | 25.4 - 37.0 |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | 34.4% | 28.7 - 40.5 | 33.0% | 28.7 - 39.5 |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | 31.7% | 27.3 - 36.2 | 31.1% | 26.0 - 37.9 |

| | Public Institutions | | Private Institutions | |
|--|---------------------|---------------|----------------------|---------------|
| | Typical | Middle Range | Typical | Middle Range |
| CONVENIENCE STORE PERFORMANCE | | | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | | | |
| PRODUCTIVITY INFORMATION | | | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | \$458 | 221 - 729 | \$665 | 530 - 1,074 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | \$4.51 | 3.52 - 6.58 | \$4.82 | 3.74 - 8.39 |
| 51 Operational Labor Cost per Operational Labor Hour | \$13.34 | 10.85 - 18.75 | \$13.45 | 10.95 - 18.38 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | \$13.79 | 10.32 - 16.30 | \$14.32 | 13.28 - 20.58 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | | | |
| 53 Total Convenience Store Revenues | 100.0% | 100.0 - 100.0 | 100.0% | 100.0 - 100.0 |
| 54 Total Cost of Goods Sold (including food and non-food items) | 54.1% | 48.0 - 59.0 | 58.7% | 54.1 - 64.0 |
| 55 Gross Margin | 45.9% | 41.0 - 52.0 | 41.3% | 36.0 - 45.9 |
| 56 Total Labor Cost (including fringe benefits) | 24.2% | 16.5 - 27.6 | 20.8% | 15.7 - 25.4 |
| 57 Operational Labor Cost | 19.0% | 9.3 - 22.7 | 17.5% | 9.6 - 22.1 |
| BACKGROUND INFORMATION | | | | |
| Percentage of Students That are: | | | | |
| 58 Full-Time | 79.2% | 73.4 - 89.4 | 91.3% | 85.1 - 99.6 |
| 59 Part-Time | 20.8% | 10.6 - 26.6 | 8.7% | 0.4 - 14.9 |
| Percentage of Students That are: | | | | |
| 60 Residential | 28.5% | 16.5 - 33.3 | 63.5% | 47.3 - 89.2 |
| 61 Commuter | 71.5% | 66.7 - 83.5 | 36.6% | 10.8 - 52.7 |
| Percentage of Students That Participated in Meal Plans That are: | | | | |
| 62 Residential | 79.6% | 71.4 - 95.9 | 91.2% | 86.7 - 100.0 |
| 63 Commuter | 20.4% | 4.1 - 28.6 | 8.9% | 0.0 - 13.3 |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | | | |
| 64 Seating Areas | 49.6% | 41.3 - 60.3 | 48.7% | 39.9 - 56.8 |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | 50.4% | 39.7 - 58.7 | 51.3% | 43.2 - 60.1 |
| Percentage of Full-Time Foodservice Employees that are: | | | | |
| 66 Management | 28.7% | 13.5 - 29.6 | 21.0% | 12.1 - 21.8 |
| 67 Permanent Staff | 71.3% | 70.4 - 86.5 | 79.0% | 78.3 - 87.9 |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | 46.1% | | 22.2% | |
| Percentage of Temporary Employees (based on FTE) that are: | | | | |
| 69 On-Call Part-Time | 23.2% | 0.0 - 33.2 | 30.7% | 0.0 - 60.5 |
| 70 Non-Traditional | 6.7% | 0.0 - 8.1 | 4.3% | 0.0 - 4.7 |
| 71 Students | 70.1% | 56.3 - 97.9 | 65.1% | 37.3 - 97.6 |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | 34.7% | 15.0 - 53.0 | 26.4% | 6.6 - 40.2 |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | 25.0% | 1.0 - 40.0 | 100.0% | 23.8 - 100.0 |
| 74 Percentage of Respondents Utilizing Work Study Students | 60.7% | | 69.2% | |

Total Revenues

| | Under \$2 Million | \$2-\$5 Million | \$5-\$10 Million | \$10-\$20 Million | Over \$20 Million |
|--|-------------------|-----------------|------------------|-------------------|-------------------|
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | 64.1% | 27.8% | 13.5% | 14.8% | 14.2% |
| Charges (departmental, student & staff) | 3.5% | 8.7% | 5.3% | 4.3% | 3.4% |
| Catering/Conferences (excludes catering provided by external caterers) | 8.1% | 6.3% | 5.7% | 5.1% | 4.6% |
| Board Plans (i.e., meal plan) | 21.6% | 47.9% | 63.0% | 56.4% | 65.1% |
| Commissions (including vending) (3rd party rents such as fast food companies) | 2.6% | 1.3% | 0.9% | 0.5% | 0.6% |
| Debit Money Sales (i.e., declining balance sales) | 0.0% | 6.8% | 7.8% | 14.3% | 9.9% |
| All Other Sales | 0.1% | 1.2% | 3.7% | 4.7% | 2.2% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 2.3% | 0.3% | 1.4% | 0.7% | 0.5% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 11.5% | 6.8% | 7.1% | 6.1% | 6.4% |
| Nonexempt (i.e., hourly) Employee Wages | 20.5% | 20.8% | 14.8% | 15.5% | 15.1% |
| Student Wages | 0.6% | 6.5% | 6.0% | 4.7% | 5.2% |
| Temporary Employee Costs | 5.1% | 1.9% | 1.0% | 1.4% | 2.1% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 6.8% | 7.4% | 8.3% | 7.5% | 7.7% |
| Total Labor Costs | 44.4% | 43.4% | 37.2% | 35.1% | 36.5% |
| Food & Beverage Costs | 37.7% | 35.6% | 30.4% | 29.0% | 26.2% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 82.1% | 79.0% | 67.6% | 64.2% | 62.7% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 4.8% | 1.8% | 2.8% | 3.4% | 3.8% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 4.8% | 3.2% | 2.9% | 2.7% | 2.8% |
| Smallwares (i.e., china & small equipment replacement) | 0.9% | 1.0% | 0.6% | 0.7% | 0.5% |
| Maintenance & Repairs of Equipment | 1.2% | 1.7% | 1.1% | 1.0% | 1.7% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 0.8% | 4.1% | 5.4% | 6.2% | 5.1% |
| TOTAL DIRECT EXPENSES | 94.5% | 90.7% | 80.4% | 78.1% | 76.7% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 7.8% | 9.6% | 21.1% | 22.7% | 23.8% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.6% | 0.5% | 1.3% | 1.7% | 2.2% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 0.6% | 5.0% | 5.9% | 6.6% | 9.5% |
| SURPLUS (OR DEFICIT) | 6.6% | 4.0% | 13.9% | 14.4% | 12.2% |

| | Under \$2 Million | \$2-\$5 Million | \$5-\$10 Million | \$10-\$20 Million | Over \$20 Million |
|--|-------------------|-----------------|------------------|-------------------|-------------------|
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | | | | |
| (Excludes Convenience Stores) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | N/A | 2.1% | 2.7% | 3.6% | 2.6% |
| Charges (departmental, student & staff) | N/A | 13.1% | 4.1% | 2.1% | 1.6% |
| Board Plans (i.e., meal plan) | N/A | 84.3% | 84.4% | 83.8% | 88.1% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 0.1% | 6.8% | 8.2% | 3.8% |
| All Other Sales | N/A | 0.4% | 2.0% | 2.3% | 3.9% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.3% | 0.6% | 1.2% | 0.1% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 9.6% | 5.7% | 5.1% | 5.8% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 16.4% | 15.3% | 14.9% | 15.6% |
| Student Wages | N/A | 5.0% | 6.5% | 4.2% | 4.5% |
| Temporary Employee Costs | N/A | 0.3% | 0.9% | 1.4% | 1.4% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 7.2% | 7.8% | 7.1% | 7.8% |
| Total Labor Costs | N/A | 38.3% | 36.2% | 32.6% | 35.1% |
| Food & Beverage Costs | N/A | 33.6% | 29.6% | 27.8% | 27.8% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 71.9% | 65.8% | 60.4% | 62.9% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 2.9% | 2.5% | 2.3% | 2.1% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 1.1% | 0.7% | 0.6% | 0.5% |
| Maintenance & Repairs of Equipment | N/A | 2.0% | 1.1% | 1.1% | 1.6% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 5.1% | 4.5% | 5.6% | 3.3% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 11.2% | 8.7% | 9.7% | 7.4% |
| TOTAL DIRECT EXPENSES | N/A | 83.1% | 74.5% | 70.1% | 70.2% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 17.2% | 26.2% | 31.1% | 29.9% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 0.6% | 1.4% | 2.3% | 2.5% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 3.9% | 6.0% | 7.9% | 9.8% |
| SURPLUS (OR DEFICIT) | N/A | 12.8% | 18.8% | 20.9% | 17.6% |

Total Revenues

| | Under \$2 Million | \$2-\$5 Million | \$5-\$10 Million | \$10-\$20 Million | Over \$20 Million |
|--|-------------------|-----------------|------------------|-------------------|-------------------|
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | | | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | 100.0% | 46.4% | 40.6% | 42.5% | 40.6% |
| Charges (departmental, student & staff) | 0.0% | 5.7% | 5.7% | 2.1% | 2.4% |
| Board Plans (i.e., meal plan) | 0.0% | 19.5% | 26.7% | 29.8% | 35.2% |
| Debit Money Sales (i.e., declining balance sales) | 0.0% | 25.0% | 21.4% | 21.0% | 20.1% |
| All Other Sales | 0.0% | 3.4% | 5.6% | 4.6% | 1.7% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 1.0% | 0.2% | 1.7% | 0.5% | 0.3% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 8.8% | 8.9% | 7.3% | 6.5% | 7.3% |
| Nonexempt (i.e., hourly) Employee Wages | 35.9% | 22.6% | 14.9% | 18.4% | 16.8% |
| Student Wages | 0.2% | 6.0% | 13.4% | 8.0% | 8.6% |
| Temporary Employee Costs | 0.0% | 0.2% | 1.4% | 1.2% | 2.7% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 3.6% | 9.8% | 8.7% | 8.7% | 8.2% |
| Total Labor Costs | 48.5% | 47.5% | 45.6% | 42.8% | 43.7% |
| Food & Beverage Costs | 49.1% | 39.2% | 41.0% | 37.1% | 36.8% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 97.7% | 86.7% | 86.6% | 79.8% | 80.5% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 6.3% | 3.6% | 4.5% | 4.9% | 4.2% |
| Smallwares (i.e., china & small equipment replacement) | 1.6% | 0.6% | 0.5% | 0.5% | 0.6% |
| Maintenance & Repairs of Equipment | 1.4% | 1.3% | 1.1% | 0.9% | 1.7% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 1.7% | 3.7% | 5.4% | 7.0% | 6.1% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 11.0% | 9.2% | 11.5% | 13.2% | 12.6% |
| TOTAL DIRECT EXPENSES | 108.6% | 95.8% | 98.1% | 93.0% | 93.1% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | -7.6% | 4.4% | 3.6% | 7.5% | 7.2% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.0% | 0.3% | 0.9% | 1.4% | 1.6% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 1.9% | 3.4% | 6.3% | 7.0% | 8.1% |
| SURPLUS (OR DEFICIT) | -9.5% | 0.6% | -3.7% | -0.9% | -2.4% |

| | Under \$2 Million | \$2-\$5 Million | \$5-\$10 Million | \$10-\$20 Million | Over \$20 Million |
|--|-------------------|-----------------|------------------|-------------------|-------------------|
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) (Excludes Convenience Stores) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | N/A | 8.6% | 19.3% | 7.6% | 12.6% |
| Charges (departmental, student & staff) | N/A | 42.1% | 36.2% | 27.6% | 17.5% |
| Catering/Conferences (excludes catering provided by external caterers) | N/A | 49.4% | 38.0% | 62.3% | 65.1% |
| Board Plans (i.e., meal plan) | N/A | 0.0% | 1.2% | 0.3% | 1.2% |
| Commissions (including vending)(3rd party rents such as fast food companies) | N/A | 0.0% | 0.0% | 0.3% | 0.0% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 0.0% | 0.0% | 0.5% | 0.1% |
| All Other Sales | N/A | 0.0% | 5.3% | 1.4% | 3.5% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.0% | 2.6% | 1.5% | 1.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 14.0% | 10.6% | 11.5% | 13.6% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 19.6% | 17.1% | 21.3% | 18.8% |
| Student Wages | N/A | 9.3% | 6.4% | 7.8% | 7.2% |
| Temporary Employee Costs | N/A | 3.8% | 1.9% | 2.8% | 3.0% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 9.4% | 10.8% | 11.4% | 10.9% |
| Total Labor Costs | N/A | 56.1% | 46.8% | 54.7% | 53.5% |
| Food & Beverage Costs | N/A | 34.1% | 30.4% | 31.1% | 28.5% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 90.2% | 77.2% | 85.8% | 82.0% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 1.9% | 4.0% | 3.9% | 4.6% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 2.2% | 1.3% | 1.4% | 0.8% |
| Maintenance & Repairs of Equipment | N/A | 1.6% | 1.4% | 0.9% | 2.2% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 3.4% | 7.1% | 6.2% | 4.7% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 9.1% | 13.7% | 12.3% | 12.3% |
| TOTAL DIRECT EXPENSES | N/A | 99.3% | 90.9% | 98.1% | 94.3% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 0.7% | 11.7% | 3.4% | 6.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 0.5% | 0.6% | 1.3% | 0.9% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 5.6% | 4.5% | 5.5% | 6.6% |
| SURPLUS (OR DEFICIT) | N/A | -5.4% | 6.7% | -3.4% | -0.8% |

Total Revenues

| | Under \$2 Million | \$2-\$5 Million | \$5-\$10 Million | \$10-\$20 Million | Over \$20 Million |
|--|-------------------|-----------------|------------------|-------------------|-------------------|
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | | | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | N/A | 44.4% | 16.0% | 30.4% | 35.3% |
| Charges (departmental, student & staff) | N/A | 2.1% | 2.2% | 1.0% | 1.9% |
| Board Plans (i.e., meal plan) | N/A | 30.4% | 46.4% | 17.1% | 28.4% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 23.1% | 25.5% | 41.9% | 32.4% |
| All Other Sales | N/A | 0.0% | 10.0% | 9.7% | 2.0% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.0% | 0.0% | 0.0% | 0.4% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 9.7% | 2.6% | 3.2% | 6.2% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 3.7% | 2.7% | 8.0% | 8.7% |
| Student Wages | N/A | 7.4% | 6.3% | 4.1% | 6.8% |
| Temporary Employee Costs | N/A | 0.0% | 0.2% | 0.2% | 1.3% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 5.8% | 2.1% | 3.6% | 5.2% |
| Total Labor Costs | N/A | 26.7% | 14.0% | 19.0% | 28.2% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | N/A | 50.2% | 54.5% | 58.7% | 54.5% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | N/A | 76.8% | 68.5% | 77.7% | 82.7% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 1.1% | 0.9% | 0.8% | 1.4% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.2% | 0.2% | 0.2% | 0.3% |
| Maintenance & Repairs of Equipment | N/A | 0.6% | 0.3% | 0.4% | 1.2% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 2.7% | 1.2% | 5.9% | 4.1% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 4.6% | 2.5% | 7.3% | 7.0% |
| TOTAL DIRECT EXPENSES | N/A | 81.4% | 71.0% | 85.0% | 89.7% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 18.6% | 29.0% | 15.0% | 10.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 0.2% | 0.3% | 0.6% | 2.1% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 1.1% | 3.3% | 4.6% | 4.7% |
| SURPLUS (OR DEFICIT) | N/A | 17.3% | 25.5% | 9.8% | 3.8% |

| | Under \$2 Million | \$2-\$5 Million | \$5-\$10 Million | \$10-\$20 Million | Over \$20 Million |
|--|-------------------|-----------------|------------------|-------------------|-------------------|
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) | | | | | |
| (Excludes Convenience Stores) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | N/A | 61.2% | 50.1% | 55.2% | 53.3% |
| Charges (departmental, student & staff) | N/A | 13.8% | 6.1% | 5.6% | 7.7% |
| Board Plans (i.e., meal plan) | N/A | 0.0% | 33.8% | 11.3% | 10.2% |
| Commissions (including vending)(3rd party rents such as fast food companies) | N/A | 25.0% | 7.4% | 11.0% | 14.5% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 0.0% | 1.9% | 3.8% | 9.0% |
| All Other Sales | N/A | 0.0% | 0.7% | 13.1% | 5.4% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.0% | 5.9% | 5.2% | 1.9% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 11.1% | 6.1% | 21.1% | 8.7% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 21.0% | 11.8% | 18.4% | 9.4% |
| Student Wages | N/A | 2.0% | 14.1% | 7.4% | 1.5% |
| Temporary Employee Costs | N/A | 7.9% | 0.1% | 3.4% | 6.4% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 7.4% | 7.9% | 12.4% | 6.0% |
| Total Labor Costs | N/A | 49.4% | 40.0% | 62.7% | 32.0% |
| Food & Beverage Costs | N/A | 31.1% | 26.8% | 28.7% | 16.2% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 80.5% | 66.8% | 91.4% | 48.2% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 0.9% | 3.0% | 2.6% | 2.7% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.6% | 0.3% | 2.2% | 0.5% |
| Maintenance & Repairs of Equipment | N/A | 0.5% | 1.5% | 2.8% | 2.0% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 1.2% | 16.5% | 5.4% | 12.9% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 3.2% | 21.4% | 13.0% | 18.1% |
| TOTAL DIRECT EXPENSES | N/A | 83.7% | 88.2% | 104.4% | 66.2% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 16.3% | 17.8% | 0.8% | 35.6% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 4.0% | 2.4% | 0.7% | 1.3% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 4.2% | 7.6% | -11.5% | 17.9% |
| SURPLUS (OR DEFICIT) | N/A | 8.1% | 7.8% | 11.7% | 16.4% |

Total Revenues

| | Under \$2 Million | \$2-\$5 Million | \$5-\$10 Million | \$10-\$20 Million | Over \$20 Million |
|--|-------------------|-----------------|------------------|-------------------|-------------------|
| PRODUCTIVITY INFORMATION | | | | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | | | | |
| 1 Student (full and part-time) Overall | \$813 | \$769 | \$1,549 | \$1,091 | \$1,236 |
| 2 Residential Student Overall | \$3,332 | \$2,810 | \$3,741 | \$4,309 | \$4,278 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$106 | \$146 | \$249 | \$226 | \$307 |
| 4 Square Foot of Seating Area | \$171 | \$268 | \$570 | \$433 | \$661 |
| 5 Square Foot of All Non-Seating Areas | \$158 | \$322 | \$442 | \$488 | \$563 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$615,453 | \$704,277 | \$831,168 | \$917,903 | \$883,759 |
| 7 Permanent Staff Employee (based on FTE) | \$117,399 | \$111,761 | \$168,053 | \$172,091 | \$224,991 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | | | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$8.39 | \$23.36 | \$66.85 | \$79.94 | \$95.60 |
| 9 Square Foot of Seating Area | \$15.98 | \$43.62 | \$178.05 | \$156.26 | \$207.69 |
| 10 Square Foot of All Non-Seating Areas | \$17.96 | \$56.73 | \$127.18 | \$189.74 | \$171.46 |
| FOODSERVICE LABOR COST | | | | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$33,648 | \$29,469 | \$30,425 | \$29,484 | \$35,418 |
| 12 Annual Student Wages per Student Employee (in FTE) | N/A | \$17,029 | \$17,182 | \$17,062 | \$17,680 |
| 13 Average Labor Cost per Student Labor Hr. | N/A | \$8.19 | \$8.26 | \$8.20 | \$8.50 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | 14.4% | 19.0% | 20.7% | 21.7% | 20.7% |
| BOARD OPERATIONS: | | | | | |
| 15 Revenues per Board Operation Meal | \$9.48 | \$9.01 | \$9.50 | \$9.67 | \$11.46 |
| 16 Revenues per Year per Student Participating in Meal Plans | \$2,515 | \$1,980 | \$3,014 | \$2,494 | \$2,846 |
| 17 Meals per Operational Labor Hour | 5.50 | 6.21 | 5.16 | 5.64 | 5.04 |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | N/A | 5.62 | 4.51 | 5.08 | 4.53 |
| 19 Operational Labor Cost per Meal Served | N/A | \$2.23 | \$2.44 | \$2.75 | \$3.22 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | N/A | \$2.40 | \$2.96 | \$3.15 | \$3.51 |
| 21 Food & Beverage Cost per Meal Served | \$2.34 | \$3.08 | \$2.79 | \$2.63 | \$2.75 |
| 22 Operational Labor Cost per Operational Labor Hour | N/A | \$12.79 | \$13.58 | \$14.75 | \$16.64 |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | N/A | \$13.69 | \$14.72 | \$15.57 | \$17.58 |
| 24 Operational Labor Cost as a % of Board Operation Revenues | N/A | 30.7% | 25.6% | 28.1% | 29.2% |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | N/A | 38.3% | 36.2% | 32.6% | 35.1% |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | N/A | 33.6% | 29.6% | 27.8% | 27.8% |

| | Under \$2 Million | \$2-\$5 Million | \$5-\$10 Million | \$10-\$20 Million | Over \$20 Million |
|--|-------------------|-----------------|------------------|-------------------|-------------------|
| RETAIL OPERATIONS: | | | | | |
| 27 Revenues per Retail Operation Meal | \$3.20 | \$4.41 | \$4.41 | \$5.06 | \$5.14 |
| 28 Meals per Operational Labor Hour | 8.66 | 6.80 | 6.44 | 8.26 | 7.26 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | \$810 | 5.87 | 6.24 | 7.79 | 6.47 |
| 30 Operational Labor Cost per Meal Served | \$1.65 | \$1.78 | \$1.66 | \$1.88 | \$2.01 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$1.95 | \$2.17 | \$2.17 | \$1.96 | \$2.29 |
| 32 Food & Beverage Cost per Meal Served | \$2.10 | \$2.22 | \$1.74 | \$1.93 | \$1.90 |
| 33 Operational Labor Cost per Operational Labor Hour | \$12.93 | \$12.63 | \$11.43 | \$14.26 | \$14.81 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$13.62 | \$14.01 | \$15.71 | \$15.47 | \$16.00 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | 40.6% | 41.3% | 37.5% | 36.9% | 39.4% |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | 48.5% | 47.5% | 45.6% | 42.8% | 43.7% |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | 49.1% | 39.2% | 41.0% | 37.1% | 36.8% |
| TOTAL RETAIL & BOARD OPERATIONS: | | | | | |
| 38 Revenues per Retail & Board Meal Served | N/A | \$6.58 | \$7.35 | \$7.53 | \$8.61 |
| 39 Meals per Operational Labor Hour | 5.62 | 5.94 | 5.58 | 6.47 | 6.25 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | N/A | 5.58 | 5.35 | 6.12 | 5.24 |
| 41 Operational Labor Cost per Meal Served | \$2.33 | \$2.57 | \$2.11 | \$2.35 | \$2.68 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | N/A | \$3.46 | \$2.49 | \$2.54 | \$3.09 |
| 43 Food & Beverage Cost per Meal Served | \$2.36 | \$2.66 | \$2.38 | \$2.24 | \$2.26 |
| 44 Operational Labor Cost per Operational Labor Hour | \$11.50 | \$13.38 | \$13.48 | \$14.93 | \$15.63 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$12.47 | \$13.53 | \$14.17 | \$15.44 | \$16.94 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | 37.0% | 37.5% | 27.7% | 29.3% | 31.2% |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | N/A | 45.8% | 32.1% | 31.0% | 34.4% |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | 65.1% | 37.2% | 32.0% | 31.1% | 29.0% |

Total Revenues

| | Under \$2 Million | \$2-\$5 Million | \$5-\$10 Million | \$10-\$20 Million | Over \$20 Million |
|--|-------------------|-----------------|------------------|-------------------|-------------------|
| CONVENIENCE STORE PERFORMANCE | | | | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | | | | |
| PRODUCTIVITY INFORMATION | | | | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | N/A | \$404 | \$521 | \$510 | \$588 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | N/A | \$3.04 | \$4.82 | \$4.78 | \$5.37 |
| 51 Operational Labor Cost per Operational Labor Hour | N/A | \$11.57 | \$12.05 | \$13.91 | \$13.54 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | N/A | \$15.95 | \$13.56 | \$16.06 | \$14.99 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | | | | |
| 53 Total Convenience Store Revenues | N/A | 100.0% | 100.0% | 100.0% | 100.0% |
| 54 Total Cost of Goods Sold (including food and non-food items) | N/A | 50.2% | 54.5% | 58.7% | 54.5% |
| 55 Gross Margin | N/A | 49.8% | 45.5% | 41.3% | 45.5% |
| 56 Total Labor Cost (including fringe benefits) | N/A | 26.7% | 14.0% | 19.0% | 28.2% |
| 57 Operational Labor Cost | N/A | 24.1% | 9.2% | 14.2% | 24.0% |
| BACKGROUND INFORMATION | | | | | |
| Percentage of Students That are: | | | | | |
| 58 Full-Time | 53.3% | 78.6% | 88.9% | 84.6% | 87.6% |
| 59 Part-Time | 46.7% | 21.4% | 11.1% | 15.4% | 12.4% |
| Percentage of Students That are: | | | | | |
| 60 Residential | 14.8% | 34.0% | 59.5% | 39.9% | 35.2% |
| 61 Commuter | 85.2% | 66.0% | 40.5% | 60.1% | 64.8% |
| Percentage of Students That Participated in Meal Plans That are: | | | | | |
| 62 Residential | N/A | 74.0% | 90.8% | 84.3% | 81.4% |
| 63 Commuter | N/A | 26.0% | 9.2% | 15.8% | 18.6% |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | | | | |
| 64 Seating Areas | 48.3% | 58.3% | 41.5% | 52.1% | 48.4% |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | 51.7% | 41.7% | 58.5% | 47.9% | 51.6% |
| Percentage of Full-Time Foodservice Employees that are: | | | | | |
| 66 Management | 23.6% | 20.4% | 24.8% | 29.1% | 26.8% |
| 67 Permanent Staff | 76.4% | 79.6% | 75.2% | 70.9% | 73.3% |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | 37.5% | 7.7% | 16.7% | 37.1% | 61.5% |
| Percentage of Temporary Employees (based on FTE) that are: | | | | | |
| 69 On-Call Part-Time | 69.3% | 34.2% | 19.1% | 23.0% | 21.8% |
| 70 Non-Traditional | 14.9% | 9.7% | 2.3% | 4.9% | 5.5% |
| 71 Students | 15.9% | 56.1% | 78.6% | 72.1% | 72.8% |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | 7.1% | 24.5% | 36.7% | 36.2% | 30.4% |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | 0.0% | 27.5% | 100.0% | 25.0% | 30.0% |
| 74 Percentage of Respondents Utilizing Work Study Students | 66.7% | 40.0% | 75.0% | 55.3% | 74.4% |

Number of Enrolled Students

| | Under 2,500 | 2,500 to 5,000 | 5,000 to 10,000 | 10,000 to 20,000 | Over 20,000 |
|--|---------------|----------------|-----------------|------------------|---------------|
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | 10.0% | 9.5% | 20.3% | 19.1% | 23.4% |
| Charges (departmental, student & staff) | 4.3% | 9.3% | 3.6% | 4.8% | 3.6% |
| Catering/Conferences (excludes catering provided by external caterers) | 4.1% | 2.9% | 5.5% | 6.2% | 6.1% |
| Board Plans (i.e., meal plan) | 75.3% | 64.3% | 58.2% | 51.4% | 53.4% |
| Commissions (including vending) (3rd party rents such as fast food companies) | 0.0% | 0.2% | 0.5% | 1.0% | 1.4% |
| Debit Money Sales (i.e., declining balance sales) | 4.0% | 11.1% | 9.5% | 13.3% | 9.3% |
| All Other Sales | 2.3% | 2.8% | 2.5% | 4.3% | 2.8% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.1% | 1.2% | 0.3% | 1.0% | 1.1% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 7.7% | 6.3% | 6.5% | 6.1% | 7.2% |
| Nonexempt (i.e., hourly) Employee Wages | 16.3% | 15.8% | 19.7% | 18.0% | 13.7% |
| Student Wages | 4.4% | 4.7% | 4.0% | 3.6% | 6.8% |
| Temporary Employee Costs | 1.7% | 1.9% | 2.3% | 1.4% | 1.9% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 8.6% | 7.8% | 8.4% | 8.2% | 6.8% |
| Total Labor Costs | 38.6% | 36.4% | 40.8% | 37.4% | 36.3% |
| Food & Beverage Costs | 29.8% | 32.1% | 32.0% | 28.9% | 28.2% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 68.4% | 68.5% | 72.8% | 66.3% | 64.5% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 1.5% | 2.2% | 2.7% | 4.5% | 3.8% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.7% | 2.4% | 3.3% | 3.3% | 2.9% |
| Smallwares (i.e., china & small equipment replacement) | 0.7% | 0.7% | 0.7% | 0.5% | 0.7% |
| Maintenance & Repairs of Equipment | 0.9% | 1.0% | 1.2% | 1.1% | 1.7% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.2% | 3.3% | 7.4% | 5.5% | 5.5% |
| TOTAL DIRECT EXPENSES | 76.4% | 78.2% | 88.2% | 81.1% | 79.2% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 23.7% | 23.0% | 12.2% | 19.9% | 21.9% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.3% | 0.8% | 0.5% | 2.1% | 2.0% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 3.5% | 2.8% | 5.7% | 9.0% | 8.7% |
| SURPLUS (OR DEFICIT) | 18.9% | 19.4% | 6.0% | 8.8% | 11.2% |

| | Under 2,500 | 2,500 to 5,000 | 5,000 to 10,000 | 10,000 to 20,000 | Over 20,000 |
|--|---------------|----------------|-----------------|------------------|---------------|
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | | | | |
| (Excludes Convenience Stores) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | 3.4% | 3.1% | 2.7% | 1.8% | 3.6% |
| Charges (departmental, student & staff) | 2.8% | 1.6% | 4.0% | 1.2% | 4.4% |
| Board Plans (i.e., meal plan) | 88.3% | 86.6% | 89.0% | 83.8% | 84.6% |
| Debit Money Sales (i.e., declining balance sales) | 4.0% | 6.3% | 1.6% | 7.8% | 5.7% |
| All Other Sales | 1.4% | 2.4% | 2.7% | 5.5% | 1.8% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.1% | 0.9% | 0.3% | 0.1% | 1.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 6.7% | 6.1% | 4.8% | 6.4% | 6.1% |
| Nonexempt (i.e., hourly) Employee Wages | 15.6% | 17.2% | 19.1% | 15.0% | 13.3% |
| Student Wages | 2.5% | 4.2% | 4.1% | 4.0% | 6.3% |
| Temporary Employee Costs | 1.3% | 0.9% | 0.4% | 1.5% | 1.4% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 8.2% | 8.3% | 7.4% | 7.7% | 7.3% |
| Total Labor Costs | 34.2% | 36.7% | 35.8% | 34.6% | 34.3% |
| Food & Beverage Costs | 25.7% | 30.2% | 28.4% | 27.7% | 29.6% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 59.9% | 66.8% | 64.2% | 62.3% | 63.9% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.1% | 2.2% | 2.8% | 2.7% | 2.1% |
| Smallwares (i.e., china & small equipment replacement) | 0.7% | 0.8% | 0.7% | 0.5% | 0.6% |
| Maintenance & Repairs of Equipment | 0.9% | 0.9% | 1.3% | 1.3% | 1.7% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.1% | 3.1% | 8.0% | 3.9% | 4.4% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 5.8% | 7.0% | 12.8% | 8.4% | 8.8% |
| TOTAL DIRECT EXPENSES | 65.7% | 73.8% | 76.9% | 70.6% | 72.7% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 34.3% | 27.1% | 23.4% | 29.4% | 28.3% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.8% | 0.7% | 0.7% | 2.9% | 2.6% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 4.5% | 4.2% | 5.2% | 11.9% | 9.3% |
| SURPLUS (OR DEFICIT) | 28.0% | 22.2% | 17.6% | 14.7% | 16.3% |

Number of Enrolled Students

| | Under 2,500 | 2,500 to 5,000 | 5,000 to 10,000 | 10,000 to 20,000 | Over 20,000 |
|--|-------------|----------------|-----------------|------------------|-------------|
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | | | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | 42.6% | 32.5% | 33.0% | 47.9% | 50.2% |
| Charges (departmental, student & staff) | 12.6% | 2.2% | 1.8% | 2.4% | 2.1% |
| Board Plans (i.e., meal plan) | 27.7% | 36.9% | 30.8% | 22.8% | 28.7% |
| Debit Money Sales (i.e., declining balance sales) | 15.3% | 25.6% | 31.3% | 23.5% | 14.7% |
| All Other Sales | 1.8% | 2.7% | 3.1% | 3.4% | 4.4% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.0% | 1.2% | 0.1% | 1.6% | 0.3% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 7.3% | 6.9% | 5.9% | 6.9% | 8.0% |
| Nonexempt (i.e., hourly) Employee Wages | 23.2% | 18.7% | 23.5% | 20.4% | 14.2% |
| Student Wages | 5.2% | 10.3% | 7.2% | 7.3% | 10.5% |
| Temporary Employee Costs | 2.0% | 1.0% | 0.2% | 1.2% | 2.4% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 10.8% | 8.8% | 10.3% | 9.5% | 6.9% |
| Total Labor Costs | 48.4% | 45.7% | 47.1% | 45.3% | 42.0% |
| Food & Beverage Costs | 41.7% | 37.9% | 40.2% | 37.1% | 37.4% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 90.1% | 83.6% | 87.3% | 82.4% | 79.4% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 5.3% | 4.1% | 4.5% | 5.1% | 4.0% |
| Smallwares (i.e., china & small equipment replacement) | 0.7% | 0.5% | 0.3% | 0.5% | 0.7% |
| Maintenance & Repairs of Equipment | 0.6% | 1.0% | 0.9% | 1.5% | 1.6% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.9% | 4.1% | 6.4% | 7.5% | 6.1% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 9.4% | 9.6% | 12.2% | 14.5% | 12.4% |
| TOTAL DIRECT EXPENSES | 99.5% | 93.2% | 99.5% | 96.9% | 91.8% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 0.5% | 8.0% | 0.5% | 4.7% | 8.5% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.7% | 0.6% | 0.3% | 1.7% | 1.5% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 2.2% | 2.2% | 4.3% | 6.8% | 10.2% |
| SURPLUS (OR DEFICIT) | -2.4% | 5.3% | -4.1% | -3.8% | -3.2% |

| | Under 2,500 | 2,500 to 5,000 | 5,000 to 10,000 | 10,000 to 20,000 | Over 20,000 |
|--|---------------|----------------|-----------------|------------------|---------------|
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) | | | | | |
| (Excludes Convenience Stores) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | 14.8% | 16.8% | 11.7% | 3.1% | 17.5% |
| Charges (departmental, student & staff) | 31.1% | 46.0% | 23.5% | 30.3% | 17.0% |
| Catering/Conferences (excludes catering provided by external caterers) | 51.7% | 26.4% | 64.6% | 64.9% | 61.4% |
| Board Plans (i.e., meal plan) | 2.3% | 0.5% | 0.3% | 0.7% | 0.7% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 0.0% | 0.0% | 0.0% | 0.2% | 0.2% |
| Debit Money Sales (i.e., declining balance sales) | 0.0% | 0.2% | 0.0% | 0.5% | 0.1% |
| All Other Sales | 0.0% | 10.0% | -0.2% | 0.3% | 3.2% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.0% | 1.9% | 0.0% | 1.8% | 1.6% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 13.7% | 10.7% | 7.7% | 12.6% | 13.4% |
| Nonexempt (i.e., hourly) Employee Wages | 29.5% | 14.1% | 25.3% | 21.1% | 15.9% |
| Student Wages | 4.3% | 4.9% | 7.3% | 6.0% | 9.7% |
| Temporary Employee Costs | 3.5% | 1.8% | 1.8% | 3.7% | 2.8% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 12.6% | 7.7% | 11.4% | 11.6% | 10.4% |
| Total Labor Costs | 63.4% | 39.1% | 53.5% | 55.0% | 52.3% |
| Food & Beverage Costs | 30.4% | 30.1% | 30.3% | 31.9% | 29.9% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 93.8% | 69.2% | 83.8% | 87.0% | 82.2% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.1% | 3.5% | 4.4% | 4.9% | 3.8% |
| Smallwares (i.e., china & small equipment replacement) | 1.9% | 1.0% | 1.7% | 1.0% | 1.1% |
| Maintenance & Repairs of Equipment | 1.0% | 1.4% | 0.5% | 1.2% | 2.1% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 4.1% | 6.4% | 6.5% | 6.3% | 4.5% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 10.1% | 12.3% | 13.0% | 13.4% | 11.5% |
| TOTAL DIRECT EXPENSES | 104.0% | 81.5% | 96.8% | 100.3% | 93.6% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | -4.0% | 20.4% | 3.2% | 1.5% | 8.0% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.1% | 0.2% | 0.3% | 1.3% | 1.1% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 3.2% | 5.0% | 3.8% | 6.5% | 7.1% |
| SURPLUS (OR DEFICIT) | -8.2% | 15.1% | -0.8% | -6.3% | -0.2% |

Number of Enrolled Students

| | Under 2,500 | 2,500 to 5,000 | 5,000 to 10,000 | 10,000 to 20,000 | Over 20,000 |
|--|-------------|----------------|-----------------|------------------|-------------|
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | | | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | N/A | 11.3% | 33.3% | 38.6% | 35.0% |
| Charges (departmental, student & staff) | N/A | 1.4% | 0.4% | 1.3% | 1.7% |
| Board Plans (i.e., meal plan) | N/A | 54.9% | 12.7% | 11.8% | 28.1% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 32.4% | 51.8% | 41.1% | 27.0% |
| All Other Sales | N/A | 0.0% | 1.8% | 7.2% | 8.2% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.0% | 0.0% | 0.0% | 0.3% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 5.0% | 3.2% | 3.0% | 6.4% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 3.6% | 10.7% | 10.1% | 6.2% |
| Student Wages | N/A | 4.1% | 2.2% | 5.1% | 7.2% |
| Temporary Employee Costs | N/A | 0.0% | 0.0% | 0.6% | 1.0% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 3.4% | 5.0% | 4.1% | 4.3% |
| Total Labor Costs | N/A | 16.1% | 21.1% | 23.0% | 25.2% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | N/A | 56.8% | 57.8% | 58.6% | 53.5% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | N/A | 72.9% | 78.9% | 81.5% | 78.6% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 0.2% | 0.7% | 1.9% | 1.0% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.0% | 0.3% | 0.2% | 0.3% |
| Maintenance & Repairs of Equipment | N/A | 0.1% | 0.2% | 0.5% | 1.1% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 0.6% | 3.9% | 6.5% | 4.0% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 1.0% | 5.1% | 9.0% | 6.4% |
| TOTAL DIRECT EXPENSES | N/A | 73.9% | 84.0% | 90.6% | 85.0% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 26.1% | 16.0% | 9.4% | 15.3% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 0.2% | 0.0% | 2.1% | 1.1% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 0.2% | 2.5% | 4.2% | 6.1% |
| SURPLUS (OR DEFICIT) | N/A | 25.7% | 13.5% | 3.2% | 8.2% |

| | Under 2,500 | 2,500 to 5,000 | 5,000 to 10,000 | 10,000 to 20,000 | Over 20,000 |
|--|---------------|----------------|-----------------|------------------|---------------|
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) (Excludes Convenience Stores) | | | | | |
| REVENUES: | | | | | |
| Cash/Bank Charge Cards | 41.1% | 70.2% | 78.7% | 48.9% | 44.2% |
| Charges (departmental, student & staff) | 10.4% | 13.1% | 0.9% | 2.4% | 10.8% |
| Board Plans (i.e., meal plan) | 46.6% | 4.8% | 13.5% | 11.4% | 11.5% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 0.0% | 6.5% | 2.9% | 17.2% | 20.3% |
| Debit Money Sales (i.e., declining balance sales) | 0.5% | 5.4% | 0.6% | 5.3% | 7.5% |
| All Other Sales | 1.4% | 0.0% | 3.5% | 14.8% | 5.6% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.0% | 7.5% | 0.1% | 6.7% | 2.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | |
| Labor Costs: | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 11.5% | 9.8% | 4.8% | 4.4% | 26.6% |
| Nonexempt (i.e., hourly) Employee Wages | 13.7% | 10.8% | 19.9% | 18.0% | 10.1% |
| Student Wages | 24.0% | 2.9% | 7.2% | 5.7% | 2.2% |
| Temporary Employee Costs | 0.3% | 6.3% | 1.7% | 6.6% | 3.4% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.7% | 7.9% | 9.5% | 7.7% | 10.3% |
| Total Labor Costs | 57.2% | 37.8% | 43.2% | 42.5% | 52.5% |
| Food & Beverage Costs | 34.6% | 34.2% | 21.8% | 26.3% | 15.8% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 91.8% | 72.0% | 64.9% | 68.8% | 68.3% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.2% | 2.3% | 3.5% | 2.5% | 2.0% |
| Smallwares (i.e., china & small equipment replacement) | 2.0% | 0.3% | 0.6% | 0.6% | 1.8% |
| Maintenance & Repairs of Equipment | 2.7% | 0.8% | 0.4% | 3.1% | 2.3% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.7% | 10.3% | 12.4% | 5.6% | 14.2% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 10.6% | 13.6% | 16.9% | 11.8% | 20.3% |
| TOTAL DIRECT EXPENSES | 102.4% | 85.6% | 81.8% | 80.6% | 88.6% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | -2.4% | 21.9% | 18.3% | 26.0% | 13.4% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.0% | 0.3% | 0.0% | 1.4% | 3.2% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 4.6% | 1.3% | 4.6% | 12.1% | -3.3% |
| SURPLUS (OR DEFICIT) | -8.0% | 20.3% | 13.7% | 12.5% | 13.6% |

Number of Enrolled Students

| | Under 2,500 | 2,500 to 5,000 | 5,000 to 10,000 | 10,000 to 20,000 | Over 20,000 |
|--|-------------|----------------|-----------------|------------------|-------------|
| PRODUCTIVITY INFORMATION | | | | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | | | | |
| 1 Student (full and part-time) Overall | \$2,756 | \$2,256 | \$1,156 | \$1,081 | \$810 |
| 2 Residential Student Overall | \$4,751 | \$3,715 | \$3,413 | \$3,894 | \$4,269 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$276 | \$306 | \$187 | \$286 | \$246 |
| 4 Square Foot of Seating Area | \$570 | \$670 | \$376 | \$521 | \$571 |
| 5 Square Foot of All Non-Seating Areas | \$581 | \$585 | \$337 | \$487 | \$471 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$823,340 | \$893,459 | \$787,458 | \$925,121 | \$775,208 |
| 7 Permanent Staff Employee (based on FTE) | \$142,824 | \$168,626 | \$149,610 | \$192,024 | \$214,604 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | | | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$87.80 | \$94.95 | \$59.54 | \$86.25 | \$79.64 |
| 9 Square Foot of Seating Area | \$198.34 | \$202.27 | \$100.78 | \$170.57 | \$185.49 |
| 10 Square Foot of All Non-Seating Areas | \$219.15 | \$200.44 | \$119.34 | \$180.60 | \$149.57 |
| FOODSERVICE LABOR COST | | | | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$29,528 | \$32,048 | \$31,522 | \$32,700 | \$32,115 |
| 12 Annual Student Wages per Student Employee (in FTE) | \$18,419 | \$18,177 | \$16,681 | \$17,136 | \$17,496 |
| 13 Average Labor Cost per Student Labor Hr. | \$8.86 | \$8.74 | \$8.02 | \$8.24 | \$8.41 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | 22.5% | 20.5% | 21.5% | 22.7% | 19.0% |
| BOARD OPERATIONS: | | | | | |
| 15 Revenues per Board Operation Meal | \$12.36 | \$9.01 | \$8.73 | \$9.64 | \$10.93 |
| 16 Revenues per Year per Student Participating in Meal Plans | \$3,268 | \$2,906 | \$2,099 | \$2,441 | \$2,320 |
| 17 Meals per Operational Labor Hour | 5.05 | 4.95 | 5.68 | 6.05 | 5.02 |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | 4.74 | 4.54 | 4.88 | 5.43 | 4.87 |
| 19 Operational Labor Cost per Meal Served | \$3.14 | \$2.54 | \$2.95 | \$2.50 | \$2.99 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$3.74 | \$3.19 | \$3.29 | \$3.15 | \$3.29 |
| 21 Food & Beverage Cost per Meal Served | \$2.71 | \$2.84 | \$2.77 | \$2.62 | \$2.71 |
| 22 Operational Labor Cost per Operational Labor Hour | \$14.88 | \$14.10 | \$14.52 | \$15.07 | \$15.50 |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$16.54 | \$15.29 | \$14.70 | \$15.94 | \$16.46 |
| 24 Operational Labor Cost as a % of Board Operation Revenues | 26.2% | 25.8% | 27.1% | 30.2% | 28.5% |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | 34.2% | 36.7% | 35.8% | 34.6% | 34.3% |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | 25.7% | 30.2% | 28.4% | 27.7% | 29.6% |

| | Under 2,500 | 2,500 to 5,000 | 5,000 to 10,000 | 10,000 to 20,000 | Over 20,000 |
|--|--------------------|-----------------------|------------------------|-------------------------|--------------------|
| RETAIL OPERATIONS: | | | | | |
| 27 Revenues per Retail Operation Meal | \$4.33 | \$4.55 | \$5.13 | \$5.20 | \$4.85 |
| 28 Meals per Operational Labor Hour | 8.01 | 7.69 | 8.15 | 7.37 | 7.31 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | 7.72 | 6.08 | 6.80 | 7.04 | 6.67 |
| 30 Operational Labor Cost per Meal Served | \$2.53 | \$1.64 | \$1.78 | \$2.03 | \$1.83 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.62 | \$2.17 | \$2.04 | \$2.17 | \$2.08 |
| 32 Food & Beverage Cost per Meal Served | \$2.13 | \$1.87 | \$2.03 | \$1.85 | \$1.84 |
| 33 Operational Labor Cost per Operational Labor Hour | \$15.39 | \$11.00 | \$13.11 | \$12.96 | \$14.04 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$16.71 | \$15.37 | \$14.31 | \$13.92 | \$14.71 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | 37.3% | 37.5% | 37.1% | 41.8% | 38.2% |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | 48.4% | 45.7% | 47.1% | 45.3% | 42.0% |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | 41.7% | 37.9% | 40.2% | 37.1% | 37.4% |
| TOTAL RETAIL & BOARD OPERATIONS: | | | | | |
| 38 Revenues per Retail & Board Meal Served | \$9.52 | \$7.21 | \$7.46 | \$7.81 | \$7.36 |
| 39 Meals per Operational Labor Hour | 5.96 | 5.83 | 6.22 | 6.44 | 6.25 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | 5.07 | 5.51 | 5.56 | 6.18 | 5.58 |
| 41 Operational Labor Cost per Meal Served | \$2.97 | \$2.21 | \$2.64 | \$2.15 | \$2.36 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$3.36 | \$2.75 | \$2.80 | \$2.24 | \$2.96 |
| 43 Food & Beverage Cost per Meal Served | \$2.60 | \$2.44 | \$2.27 | \$2.24 | \$2.21 |
| 44 Operational Labor Cost per Operational Labor Hour | \$14.02 | \$13.48 | \$13.64 | \$13.98 | \$14.47 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$16.94 | \$14.55 | \$14.04 | \$14.02 | \$15.70 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | 29.3% | 27.2% | 30.6% | 33.5% | 30.9% |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | 33.1% | 30.7% | 32.9% | 35.5% | 34.2% |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | 28.9% | 33.1% | 29.7% | 29.5% | 32.2% |

Number of Enrolled Students

| | Under 2,500 | 2,500 to 5,000 | 5,000 to 10,000 | 10,000 to 20,000 | Over 20,000 |
|--|-------------|----------------|-----------------|------------------|-------------|
| CONVENIENCE STORE PERFORMANCE | | | | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | | | | |
| PRODUCTIVITY INFORMATION | | | | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | N/A | \$1,074 | \$512 | \$470 | \$494 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | N/A | \$5.41 | \$4.39 | \$4.70 | \$4.78 |
| 51 Operational Labor Cost per Operational Labor Hour | \$12.28 | \$19.05 | \$13.60 | \$12.61 | \$13.54 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | N/A | \$21.03 | \$14.12 | \$13.87 | \$14.68 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | | | | |
| 53 Total Convenience Store Revenues | N/A | 100.0% | 100.0% | 100.0% | 100.0% |
| 54 Total Cost of Goods Sold (including food and non-food items) | N/A | 56.8% | 57.8% | 58.6% | 53.5% |
| 55 Gross Margin | N/A | 43.2% | 42.2% | 41.4% | 46.5% |
| 56 Total Labor Cost (including fringe benefits) | N/A | 16.1% | 21.1% | 23.0% | 25.2% |
| 57 Operational Labor Cost | N/A | 15.7% | 17.4% | 17.2% | 20.2% |
| BACKGROUND INFORMATION | | | | | |
| Percentage of Students That are: | | | | | |
| 58 Full-Time | 90.5% | 88.9% | 78.0% | 80.8% | 82.7% |
| 59 Part-Time | 9.5% | 11.1% | 22.0% | 19.3% | 17.3% |
| Percentage of Students That are: | | | | | |
| 60 Residential | 72.1% | 64.3% | 43.2% | 30.2% | 26.0% |
| 61 Commuter | 27.9% | 35.7% | 56.8% | 69.8% | 74.0% |
| Percentage of Students That Participated in Meal Plans That are: | | | | | |
| 62 Residential | 91.1% | 92.2% | 92.3% | 79.5% | 77.6% |
| 63 Commuter | 8.9% | 7.8% | 7.7% | 20.6% | 22.4% |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | | | | |
| 64 Seating Areas | 50.5% | 49.4% | 48.9% | 50.7% | 48.2% |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | 49.6% | 50.6% | 51.1% | 49.3% | 51.8% |
| Percentage of Full-Time Foodservice Employees that are: | | | | | |
| 66 Management | 15.0% | 20.5% | 22.7% | 33.7% | 28.5% |
| 67 Permanent Staff | 85.0% | 79.5% | 77.3% | 66.3% | 71.5% |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | 17.7% | 12.5% | 31.6% | 46.2% | 52.3% |
| Percentage of Temporary Employees (based on FTE) that are: | | | | | |
| 69 On-Call Part-Time | 40.8% | 27.0% | 30.0% | 27.9% | 17.7% |
| 70 Non-Traditional | 3.9% | 2.0% | 11.8% | 4.1% | 6.6% |
| 71 Students | 55.4% | 70.9% | 58.2% | 68.0% | 75.7% |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | 18.1% | 29.5% | 33.9% | 28.2% | 38.3% |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | 100.0% | 100.0% | 21.5% | 50.0% | 30.0% |
| 74 Percentage of Respondents Utilizing Work Study Students | 80.0% | 70.0% | 50.0% | 51.7% | 67.4% |

| | 2-Year Institutions | 4-Year Institutions | 4-Year+ Grad Institutions |
|--|---------------------|---------------------|---------------------------|
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 69.5% | 9.9% | 15.7% |
| Charges (departmental, student & staff) | 3.6% | 4.8% | 4.8% |
| Catering/Conferences (excludes catering provided by external caterers) | 12.4% | 5.0% | 4.8% |
| Board Plans (i.e., meal plan) | 9.2% | 78.3% | 57.8% |
| Commissions (including vending) (3rd party rents such as fast food companies) | 3.5% | 0.1% | 0.8% |
| Debit Money Sales (i.e., declining balance sales) | 1.0% | 1.2% | 12.6% |
| All Other Sales | 0.8% | 0.8% | 3.5% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 2.0% | 0.8% | 0.8% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 8.5% | 7.6% | 6.5% |
| Nonexempt (i.e., hourly) Employee Wages | 22.6% | 14.4% | 15.9% |
| Student Wages | 5.2% | 5.0% | 5.1% |
| Temporary Employee Costs | 4.0% | 0.8% | 1.8% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 5.0% | 7.5% | 8.0% |
| Total Labor Costs | 45.4% | 35.3% | 37.2% |
| Food & Beverage Costs | 39.1% | 29.2% | 28.9% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 84.5% | 64.5% | 66.1% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 3.5% | 2.9% | 3.4% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 5.7% | 2.7% | 2.8% |
| Smallwares (i.e., china & small equipment replacement) | 0.8% | 0.5% | 0.7% |
| Maintenance & Repairs of Equipment | 2.4% | 0.9% | 1.3% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 1.3% | 5.6% | 5.8% |
| TOTAL DIRECT EXPENSES | 98.0% | 77.0% | 80.1% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 4.1% | 23.8% | 20.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.0% | 1.5% | 1.8% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 0.4% | 4.6% | 8.3% |
| SURPLUS (OR DEFICIT) | 3.7% | 17.7% | 10.5% |

| | 2-Year Institutions | 4-Year Institutions | 4-Year+ Grad Institutions |
|--|----------------------------|----------------------------|----------------------------------|
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | | |
| (Excludes Convenience Stores) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | N/A | 2.7% | 3.1% |
| Charges (departmental, student & staff) | N/A | 2.2% | 2.2% |
| Board Plans (i.e., meal plan) | N/A | 93.3% | 85.0% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 0.6% | 6.7% |
| All Other Sales | N/A | 1.2% | 2.9% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.7% | 0.6% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 6.9% | 6.0% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 15.6% | 15.3% |
| Student Wages | N/A | 4.4% | 4.5% |
| Temporary Employee Costs | N/A | 0.5% | 1.2% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 8.0% | 7.5% |
| Total Labor Costs | N/A | 35.4% | 34.5% |
| Food & Beverage Costs | N/A | 26.8% | 28.7% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 62.2% | 63.2% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 2.3% | 2.3% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.6% | 0.6% |
| Maintenance & Repairs of Equipment | N/A | 0.8% | 1.4% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 3.8% | 4.5% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 7.5% | 8.9% |
| TOTAL DIRECT EXPENSES | N/A | 69.7% | 72.1% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 31.1% | 28.5% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 1.2% | 2.3% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 4.8% | 8.9% |
| SURPLUS (OR DEFICIT) | N/A | 25.1% | 17.3% |

| | 2-Year Institutions | 4-Year Institutions | 4-Year+ Grad Institutions |
|--|---------------------|---------------------|---------------------------|
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 85.1% | 42.5% | 41.6% |
| Charges (departmental, student & staff) | 2.0% | 6.5% | 2.7% |
| Board Plans (i.e., meal plan) | 7.1% | 36.3% | 28.8% |
| Debit Money Sales (i.e., declining balance sales) | 1.7% | 13.7% | 23.5% |
| All Other Sales | 4.2% | 1.1% | 3.4% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.7% | 1.2% | 0.6% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 5.9% | 7.0% | 7.5% |
| Nonexempt (i.e., hourly) Employee Wages | 28.6% | 18.6% | 17.6% |
| Student Wages | 9.1% | 11.2% | 8.3% |
| Temporary Employee Costs | 0.1% | 1.0% | 1.8% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 6.3% | 8.7% | 8.8% |
| Total Labor Costs | 49.9% | 46.5% | 44.0% |
| Food & Beverage Costs | 43.5% | 41.2% | 37.4% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 93.4% | 87.8% | 81.5% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 5.3% | 5.2% | 4.2% |
| Smallwares (i.e., china & small equipment replacement) | 1.1% | 0.5% | 0.6% |
| Maintenance & Repairs of Equipment | 2.3% | 0.8% | 1.3% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.1% | 4.9% | 6.3% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 10.8% | 11.4% | 12.4% |
| TOTAL DIRECT EXPENSES | 104.2% | 99.1% | 93.9% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | -3.5% | 2.1% | 6.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.0% | 0.7% | 1.4% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 1.0% | 2.1% | 8.1% |
| SURPLUS (OR DEFICIT) | -4.5% | -0.8% | -2.8% |

| | 2-Year Institutions | 4-Year Institutions | 4-Year+ Grad Institutions |
|--|---------------------|---------------------|---------------------------|
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) (Excludes Convenience Stores) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | N/A | 14.3% | 13.0% |
| Charges (departmental, student & staff) | N/A | 30.9% | 26.2% |
| Catering/Conferences (excludes catering provided by external caterers) | N/A | 52.3% | 56.5% |
| Board Plans (i.e., meal plan) | N/A | 2.2% | 0.6% |
| Commissions (including vending)/(3rd party rents such as fast food companies) | N/A | 0.0% | 0.1% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 0.3% | 0.2% |
| All Other Sales | N/A | 0.0% | 3.4% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 1.7% | 1.4% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 8.9% | 13.1% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 19.1% | 19.0% |
| Student Wages | N/A | 6.7% | 7.4% |
| Temporary Employee Costs | N/A | 1.2% | 2.8% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 8.8% | 11.0% |
| Total Labor Costs | N/A | 44.6% | 53.3% |
| Food & Beverage Costs | N/A | 32.1% | 29.6% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 76.7% | 82.9% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 3.5% | 4.1% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.9% | 1.2% |
| Maintenance & Repairs of Equipment | N/A | 1.8% | 1.4% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 6.2% | 5.4% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 12.4% | 12.2% |
| TOTAL DIRECT EXPENSES | N/A | 89.1% | 95.2% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 12.6% | 6.2% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 0.5% | 1.0% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 3.8% | 6.6% |
| SURPLUS (OR DEFICIT) | N/A | 8.3% | -1.4% |

| | 2-Year Institutions | 4-Year Institutions | 4-Year+ Grad Institutions |
|--|---------------------|---------------------|---------------------------|
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | N/A | 18.1% | 31.0% |
| Charges (departmental, student & staff) | N/A | 2.3% | 1.5% |
| Board Plans (i.e., meal plan) | N/A | 71.6% | 22.2% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 8.1% | 39.4% |
| All Other Sales | N/A | 0.0% | 6.0% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.0% | 0.2% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 3.5% | 5.0% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 6.1% | 7.6% |
| Student Wages | N/A | 7.5% | 5.4% |
| Temporary Employee Costs | N/A | 0.1% | 0.7% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 3.2% | 4.4% |
| Total Labor Costs | N/A | 20.4% | 23.0% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | N/A | 51.0% | 56.1% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | N/A | 71.4% | 79.1% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 1.0% | 1.1% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.2% | 0.3% |
| Maintenance & Repairs of Equipment | N/A | 0.5% | 0.7% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 3.3% | 4.8% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 5.0% | 6.8% |
| TOTAL DIRECT EXPENSES | N/A | 76.4% | 86.0% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 23.6% | 14.2% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 1.2% | 1.3% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 3.1% | 4.9% |
| SURPLUS (OR DEFICIT) | N/A | 19.3% | 8.0% |

| | 2-Year Institutions | 4-Year Institutions | 4-Year+ Grad Institutions |
|--|---------------------|---------------------|---------------------------|
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) | | | |
| (Excludes Convenience Stores) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | N/A | 50.9% | 54.7% |
| Charges (departmental, student & staff) | N/A | 8.1% | 7.5% |
| Board Plans (i.e., meal plan) | N/A | 38.6% | 12.3% |
| Commissions (including vending)(3rd party rents such as fast food companies) | N/A | 1.1% | 14.3% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 0.0% | 5.4% |
| All Other Sales | N/A | 1.4% | 5.8% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 11.3% | 3.1% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 6.1% | 14.1% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 15.9% | 13.2% |
| Student Wages | N/A | 15.7% | 5.4% |
| Temporary Employee Costs | N/A | 0.2% | 4.2% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 7.5% | 9.2% |
| Total Labor Costs | N/A | 45.4% | 46.2% |
| Food & Beverage Costs | N/A | 39.0% | 21.8% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 84.3% | 67.9% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 3.5% | 2.6% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.3% | 1.2% |
| Maintenance & Repairs of Equipment | N/A | 1.9% | 1.8% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 13.7% | 9.4% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 19.4% | 15.0% |
| TOTAL DIRECT EXPENSES | N/A | 103.8% | 83.0% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 7.5% | 20.1% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 1.1% | 1.7% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 4.0% | 3.8% |
| SURPLUS (OR DEFICIT) | N/A | 2.4% | 14.6% |

| | 2-Year Institutions | 4-Year Institutions | 4-Year+ Grad Institutions |
|--|---------------------|---------------------|---------------------------|
| PRODUCTIVITY INFORMATION | | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | | |
| 1 Student (full and part-time) Overall | \$399 | \$2,369 | \$1,091 |
| 2 Residential Student Overall | N/A | \$3,809 | \$4,122 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$87 | \$242 | \$286 |
| 4 Square Foot of Seating Area | \$184 | \$417 | \$588 |
| 5 Square Foot of All Non-Seating Areas | \$174 | \$436 | \$547 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$549,414 | \$839,409 | \$831,221 |
| 7 Permanent Staff Employee (based on FTE) | \$146,519 | \$158,758 | \$200,426 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$9.33 | \$79.82 | \$86.25 |
| 9 Square Foot of Seating Area | \$21.58 | \$153.95 | \$184.08 |
| 10 Square Foot of All Non-Seating Areas | \$16.62 | \$177.30 | \$165.38 |
| FOODSERVICE LABOR COST | | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$36,442 | \$28,282 | \$32,331 |
| 12 Annual Student Wages per Student Employee (in FTE) | N/A | \$17,441 | \$17,260 |
| 13 Average Labor Cost per Student Labor Hr. | N/A | \$8.38 | \$8.30 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | 12.2% | 20.9% | 21.4% |
| BOARD OPERATIONS: | | | |
| 15 Revenues per Board Operation Meal | N/A | \$10.64 | \$9.90 |
| 16 Revenues per Year per Student Participating in Meal Plans | N/A | \$2,971 | \$2,591 |
| 17 Meals per Operational Labor Hour | N/A | 4.86 | 5.58 |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | N/A | 4.54 | 5.06 |
| 19 Operational Labor Cost per Meal Served | N/A | \$2.71 | \$2.86 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | N/A | \$3.26 | \$3.23 |
| 21 Food & Beverage Cost per Meal Served | N/A | \$2.70 | \$2.73 |
| 22 Operational Labor Cost per Operational Labor Hour | N/A | \$13.40 | \$15.27 |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | N/A | \$14.54 | \$15.99 |
| 24 Operational Labor Cost as a % of Board Operation Revenues | N/A | 25.4% | 29.0% |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | N/A | 35.4% | 34.5% |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | N/A | 26.8% | 28.7% |

| | 2-Year Institutions | 4-Year Institutions | 4-Year+ Grad Institutions |
|--|----------------------------|----------------------------|----------------------------------|
| RETAIL OPERATIONS: | | | |
| 27 Revenues per Retail Operation Meal | \$4.06 | \$4.23 | \$5.04 |
| 28 Meals per Operational Labor Hour | 6.63 | 6.31 | 7.49 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | 5.95 | 6.16 | 6.92 |
| 30 Operational Labor Cost per Meal Served | \$1.70 | \$1.72 | \$1.97 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.17 | \$1.94 | \$2.16 |
| 32 Food & Beverage Cost per Meal Served | \$1.85 | \$1.85 | \$1.93 |
| 33 Operational Labor Cost per Operational Labor Hour | \$12.25 | \$14.29 | \$14.15 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$13.42 | \$16.11 | \$15.55 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | 46.8% | 38.5% | 38.8% |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | 49.9% | 46.5% | 44.0% |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | 43.5% | 41.2% | 37.4% |
| TOTAL RETAIL & BOARD OPERATIONS: | | | |
| 38 Revenues per Retail & Board Meal Served | N/A | \$8.76 | \$7.46 |
| 39 Meals per Operational Labor Hour | 6.55 | 5.06 | 6.26 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | N/A | 5.00 | 5.80 |
| 41 Operational Labor Cost per Meal Served | \$1.73 | \$2.22 | \$2.36 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | N/A | \$2.78 | \$2.83 |
| 43 Food & Beverage Cost per Meal Served | \$2.10 | \$2.40 | \$2.26 |
| 44 Operational Labor Cost per Operational Labor Hour | \$11.50 | \$12.60 | \$14.90 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$12.94 | \$15.19 | \$15.70 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | 46.8% | 26.0% | 31.2% |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | 49.1% | 31.0% | 34.4% |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | 38.1% | 29.7% | 30.7% |

| | 2-Year Institutions | 4-Year Institutions | 4-Year+ Grad Institutions |
|--|---------------------|---------------------|---------------------------|
| CONVENIENCE STORE PERFORMANCE | | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | | |
| PRODUCTIVITY INFORMATION | | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | \$297 | \$561 | \$562 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | \$2.68 | \$3.79 | \$4.97 |
| 51 Operational Labor Cost per Operational Labor Hour | N/A | \$12.28 | \$13.59 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | N/A | \$14.44 | \$14.77 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | | |
| 53 Total Convenience Store Revenues | N/A | 100.0% | 100.0% |
| 54 Total Cost of Goods Sold (including food and non-food items) | N/A | 51.0% | 56.1% |
| 55 Gross Margin | N/A | 49.0% | 43.9% |
| 56 Total Labor Cost (including fringe benefits) | N/A | 20.4% | 23.0% |
| 57 Operational Labor Cost | 19.2% | 16.3% | 19.1% |
| BACKGROUND INFORMATION | | | |
| Percentage of Students That are: | | | |
| 58 Full-Time | 47.1% | 91.1% | 85.1% |
| 59 Part-Time | 52.9% | 8.9% | 14.9% |
| Percentage of Students That are: | | | |
| 60 Residential | 7.6% | 72.5% | 36.1% |
| 61 Commuter | 92.4% | 27.5% | 63.9% |
| Percentage of Students That Participated in Meal Plans That are: | | | |
| 62 Residential | N/A | 89.8% | 84.0% |
| 63 Commuter | N/A | 10.2% | 16.0% |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | | |
| 64 Seating Areas | 50.4% | 47.9% | 49.7% |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | 49.6% | 52.1% | 50.4% |
| Percentage of Full-Time Foodservice Employees that are: | | | |
| 66 Management | 23.5% | 21.0% | 26.9% |
| 67 Permanent Staff | 76.5% | 79.0% | 73.1% |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | 22.2% | 13.0% | 44.8% |
| Percentage of Temporary Employees (based on FTE) that are: | | | |
| 69 On-Call Part-Time | 45.6% | 33.9% | 22.0% |
| 70 Non-Traditional | 25.5% | 1.6% | 5.2% |
| 71 Students | 29.0% | 64.5% | 72.9% |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | 16.5% | 27.9% | 33.6% |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | 0.0% | 100.0% | 30.0% |
| 74 Percentage of Respondents Utilizing Work Study Students | 60.0% | 74.1% | 61.5% |

Operating Requirements

| | Break-Even From Food/Labor/Direct Expenses | Must Cover Food/ Labor/Direct Expenses/ Overhead | Must Cover Food/ Labor/Direct Expenses/ Overhead & Surplus |
|--|--|--|--|
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 53.8% | 14.4% | 14.2% |
| Charges (departmental, student & staff) | 13.3% | 4.7% | 4.8% |
| Catering/Conferences (excludes catering provided by external caterers) | 12.0% | 3.5% | 4.7% |
| Board Plans (i.e., meal plan) | 10.7% | 61.2% | 63.8% |
| Commissions (including vending) (3rd party rents such as fast food companies) | 3.0% | 0.8% | 0.7% |
| Debit Money Sales (i.e., declining balance sales) | 1.1% | 10.7% | 9.5% |
| All Other Sales | 6.0% | 4.7% | 2.3% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 1.2% | 1.3% | 0.5% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 8.3% | 8.6% | 6.3% |
| Nonexempt (i.e., hourly) Employee Wages | 23.3% | 11.3% | 15.1% |
| Student Wages | 3.2% | 6.8% | 6.1% |
| Temporary Employee Costs | 6.5% | 1.7% | 1.8% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.3% | 7.5% | 7.8% |
| Total Labor Costs | 48.5% | 35.9% | 37.1% |
| Food & Beverage Costs | 36.4% | 30.8% | 28.2% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 84.8% | 66.7% | 65.3% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 4.1% | 2.9% | 3.4% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 4.5% | 3.0% | 2.6% |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.8% | 0.6% |
| Maintenance & Repairs of Equipment | 1.3% | 1.5% | 1.6% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 1.8% | 4.8% | 3.9% |
| TOTAL DIRECT EXPENSES | 97.1% | 79.5% | 77.4% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 4.1% | 21.8% | 23.2% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.4% | 2.5% | 1.6% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 2.2% | 9.2% | 6.9% |
| SURPLUS (OR DEFICIT) | 1.5% | 10.1% | 14.7% |

| | Break-Even From Food/Labor/Direct Expenses | Must Cover Food/ Labor/Direct Expenses/ Overhead | Must Cover Food/ Labor/Direct Expenses/ Overhead & Surplus |
|--|---|---|---|
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | | |
| (Excludes Convenience Stores) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | N/A | 4.1% | 3.1% |
| Charges (departmental, student & staff) | N/A | 2.5% | 4.0% |
| Board Plans (i.e., meal plan) | N/A | 79.6% | 85.2% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 11.1% | 5.0% |
| All Other Sales | N/A | 2.7% | 2.8% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 1.3% | 0.5% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 7.9% | 5.3% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 12.7% | 14.9% |
| Student Wages | N/A | 6.2% | 5.4% |
| Temporary Employee Costs | N/A | 1.5% | 1.4% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 8.0% | 7.9% |
| Total Labor Costs | N/A | 36.3% | 34.9% |
| Food & Beverage Costs | N/A | 30.1% | 28.4% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 66.4% | 63.3% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 2.3% | 2.1% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.8% | 0.5% |
| Maintenance & Repairs of Equipment | N/A | 1.7% | 1.4% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 3.8% | 3.3% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 8.4% | 7.3% |
| TOTAL DIRECT EXPENSES | N/A | 74.8% | 70.6% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 26.5% | 29.9% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 3.4% | 1.8% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 11.1% | 7.4% |
| SURPLUS (OR DEFICIT) | N/A | 12.0% | 20.7% |

Operating Requirements

| | Break-Even From Food/Labor/Direct Expenses | Must Cover Food/ Labor/Direct Expenses/ Overhead | Must Cover Food/ Labor/Direct Expenses/ Overhead & Surplus |
|--|--|--|--|
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 76.7% | 49.7% | 37.6% |
| Charges (departmental, student & staff) | 0.0% | 3.5% | 4.5% |
| Board Plans (i.e., meal plan) | 0.0% | 23.5% | 38.1% |
| Debit Money Sales (i.e., declining balance sales) | 3.3% | 20.6% | 17.0% |
| All Other Sales | 20.0% | 2.7% | 2.9% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.8% | 2.1% | 0.2% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 8.6% | 9.0% | 6.3% |
| Nonexempt (i.e., hourly) Employee Wages | 27.3% | 11.6% | 16.9% |
| Student Wages | 7.9% | 14.2% | 9.5% |
| Temporary Employee Costs | 1.6% | 2.5% | 1.9% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 6.4% | 7.4% | 8.8% |
| Total Labor Costs | 51.7% | 44.6% | 43.4% |
| Food & Beverage Costs | 46.8% | 37.2% | 37.9% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 98.5% | 81.8% | 81.3% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 6.1% | 5.0% | 3.9% |
| Smallwares (i.e., china & small equipment replacement) | 0.3% | 0.6% | 0.6% |
| Maintenance & Repairs of Equipment | 1.4% | 1.2% | 1.5% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.1% | 7.5% | 4.2% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 9.9% | 14.3% | 10.2% |
| TOTAL DIRECT EXPENSES | 108.4% | 96.1% | 91.5% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | -7.6% | 5.9% | 8.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.0% | 2.1% | 1.3% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 3.2% | 11.2% | 6.3% |
| SURPLUS (OR DEFICIT) | -10.9% | -7.4% | 1.1% |

| | Break-Even From Food/Labor/Direct Expenses | Must Cover Food/ Labor/Direct Expenses/ Overhead | Must Cover Food/ Labor/Direct Expenses/ Overhead & Surplus |
|--|---|---|---|
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) (Excludes Convenience Stores) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 13.6% | 16.0% | 12.3% |
| Charges (departmental, student & staff) | 36.0% | 35.7% | 27.2% |
| Catering/Conferences (excludes catering provided by external caterers) | 50.4% | 42.0% | 56.3% |
| Board Plans (i.e., meal plan) | 0.0% | 1.3% | 0.8% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 0.0% | 0.0% | 0.2% |
| Debit Money Sales (i.e., declining balance sales) | 0.0% | 0.1% | 0.3% |
| All Other Sales | 0.0% | 4.9% | 3.0% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 3.9% | 2.0% | 1.4% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 7.3% | 14.9% | 12.0% |
| Nonexempt (i.e., hourly) Employee Wages | 21.9% | 13.4% | 20.0% |
| Student Wages | 2.0% | 11.4% | 7.7% |
| Temporary Employee Costs | 5.4% | 3.1% | 2.9% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.8% | 11.0% | 11.0% |
| Total Labor Costs | 44.3% | 53.8% | 53.6% |
| Food & Beverage Costs | 39.9% | 31.1% | 29.2% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 84.2% | 84.9% | 82.7% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.2% | 4.7% | 4.0% |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 1.5% | 1.1% |
| Maintenance & Repairs of Equipment | 0.4% | 1.2% | 2.0% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.9% | 7.2% | 4.1% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 7.1% | 14.6% | 11.2% |
| TOTAL DIRECT EXPENSES | 91.3% | 99.5% | 93.9% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 12.6% | 2.6% | 7.5% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.0% | 1.3% | 1.0% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 3.2% | 6.7% | 5.8% |
| SURPLUS (OR DEFICIT) | 9.4% | -5.5% | 0.7% |

Operating Requirements

| | Break-Even From Food/Labor/Direct Expenses | Must Cover Food/ Labor/Direct Expenses/ Overhead | Must Cover Food/ Labor/Direct Expenses/ Overhead & Surplus |
|--|--|--|--|
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | N/A | 29.9% | 28.4% |
| Charges (departmental, student & staff) | N/A | 3.7% | 1.5% |
| Board Plans (i.e., meal plan) | N/A | 18.9% | 36.1% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 38.0% | 30.3% |
| All Other Sales | N/A | 9.6% | 3.7% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.8% | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 5.0% | 5.0% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 4.2% | 6.5% |
| Student Wages | N/A | 8.3% | 6.5% |
| Temporary Employee Costs | N/A | 0.4% | 0.9% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 3.7% | 4.1% |
| Total Labor Costs | N/A | 21.5% | 23.0% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | N/A | 56.8% | 55.3% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | N/A | 78.3% | 78.3% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 1.0% | 1.2% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.3% | 0.2% |
| Maintenance & Repairs of Equipment | N/A | 0.5% | 0.9% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 2.6% | 2.4% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 4.4% | 4.8% |
| TOTAL DIRECT EXPENSES | N/A | 82.7% | 83.0% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 18.1% | 17.0% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 1.1% | 1.4% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 7.9% | 3.0% |
| SURPLUS (OR DEFICIT) | N/A | 9.1% | 12.6% |

| | Break-Even From Food/Labor/Direct Expenses | Must Cover Food/ Labor/Direct Expenses/ Overhead | Must Cover Food/ Labor/Direct Expenses/ Overhead & Surplus |
|--|---|---|---|
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) (Excludes Convenience Stores) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | N/A | 38.0% | 54.5% |
| Charges (departmental, student & staff) | N/A | 7.6% | 6.5% |
| Board Plans (i.e., meal plan) | N/A | 18.0% | 16.0% |
| Commissions (including vending)(3rd party rents such as fast food companies) | N/A | 18.0% | 13.9% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 2.4% | 5.3% |
| All Other Sales | N/A | 16.0% | 3.9% |
| TOTAL REVENUES | N/A | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 9.3% | 2.4% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 31.2% | 7.7% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 10.9% | 14.2% |
| Student Wages | N/A | 4.8% | 8.0% |
| Temporary Employee Costs | N/A | 2.2% | 4.4% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 13.3% | 7.9% |
| Total Labor Costs | N/A | 62.3% | 42.2% |
| Food & Beverage Costs | N/A | 23.4% | 23.1% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 85.7% | 65.3% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 1.8% | 3.1% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 2.5% | 0.7% |
| Maintenance & Repairs of Equipment | N/A | 2.7% | 2.2% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 17.4% | 6.9% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 24.5% | 12.9% |
| TOTAL DIRECT EXPENSES | N/A | 110.2% | 78.2% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | -0.9% | 24.2% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 2.5% | 1.5% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | -20.6% | 10.6% |
| SURPLUS (OR DEFICIT) | N/A | 17.2% | 12.0% |

Operating Requirements

| | Break-Even From Food/Labor/Direct Expenses | Must Cover Food/ Labor/Direct Expenses/ Overhead | Must Cover Food/ Labor/Direct Expenses/ Overhead & Surplus |
|--|--|--|--|
| PRODUCTIVITY INFORMATION | | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | | |
| 1 Student (full and part-time) Overall | \$376 | \$974 | \$1,492 |
| 2 Residential Student Overall | N/A | \$3,937 | \$4,407 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$91 | \$240 | \$286 |
| 4 Square Foot of Seating Area | \$206 | \$481 | \$612 |
| 5 Square Foot of All Non-Seating Areas | \$172 | \$332 | \$598 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$575,741 | \$773,536 | \$862,757 |
| 7 Permanent Staff Employee (based on FTE) | \$154,169 | \$216,921 | \$199,697 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$16.84 | \$66.44 | \$88.78 |
| 9 Square Foot of Seating Area | \$38.55 | \$124.65 | \$196.63 |
| 10 Square Foot of All Non-Seating Areas | \$36.97 | \$111.76 | \$195.09 |
| FOODSERVICE LABOR COST | | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$35,288 | \$33,597 | \$32,559 |
| 12 Annual Student Wages per Student Employee (in FTE) | \$19,610 | \$17,876 | \$17,196 |
| 13 Average Labor Cost per Student Labor Hr. | \$9.43 | \$8.59 | \$8.27 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | 15.0% | 19.9% | 20.7% |
| BOARD OPERATIONS: | | | |
| 15 Revenues per Board Operation Meal | N/A | \$8.75 | \$11.10 |
| 16 Revenues per Year per Student Participating in Meal Plans | N/A | \$2,577 | \$2,876 |
| 17 Meals per Operational Labor Hour | N/A | 5.64 | 4.85 |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | N/A | 5.28 | 4.43 |
| 19 Operational Labor Cost per Meal Served | N/A | \$2.73 | \$3.10 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | N/A | \$2.96 | \$3.44 |
| 21 Food & Beverage Cost per Meal Served | N/A | \$2.70 | \$2.77 |
| 22 Operational Labor Cost per Operational Labor Hour | N/A | \$14.56 | \$15.08 |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | N/A | \$15.44 | \$15.60 |
| 24 Operational Labor Cost as a % of Board Operation Revenues | N/A | 31.7% | 28.8% |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | N/A | 36.3% | 34.9% |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | N/A | 30.1% | 28.4% |

| | Break-Even From Food/Labor/Direct Expenses | Must Cover Food/ Labor/Direct Expenses/ Overhead | Must Cover Food/ Labor/Direct Expenses/ Overhead & Surplus |
|--|---|---|---|
| RETAIL OPERATIONS: | | | |
| 27 Revenues per Retail Operation Meal | \$4.80 | \$5.09 | \$5.08 |
| 28 Meals per Operational Labor Hour | 6.62 | 6.71 | 7.26 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | 5.70 | 6.32 | 6.78 |
| 30 Operational Labor Cost per Meal Served | \$1.60 | \$1.85 | \$1.87 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.19 | \$2.24 | \$2.13 |
| 32 Food & Beverage Cost per Meal Served | \$2.51 | \$1.84 | \$1.93 |
| 33 Operational Labor Cost per Operational Labor Hour | \$12.98 | \$13.89 | \$14.81 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$13.52 | \$14.35 | \$16.06 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | 40.6% | 39.5% | 36.5% |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | 51.7% | 44.6% | 43.4% |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | 46.8% | 37.2% | 37.9% |
| TOTAL RETAIL & BOARD OPERATIONS: | | | |
| 38 Revenues per Retail & Board Meal Served | N/A | \$7.21 | \$8.49 |
| 39 Meals per Operational Labor Hour | 5.39 | 5.91 | 6.24 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | 4.80 | 5.32 | 5.58 |
| 41 Operational Labor Cost per Meal Served | \$3.02 | \$2.26 | \$2.68 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$3.47 | \$2.71 | \$3.04 |
| 43 Food & Beverage Cost per Meal Served | \$2.67 | \$2.27 | \$2.34 |
| 44 Operational Labor Cost per Operational Labor Hour | \$13.00 | \$14.22 | \$14.97 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$13.62 | \$15.19 | \$15.62 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | 53.5% | 29.5% | 31.2% |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | 63.3% | 33.8% | 33.1% |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | 52.6% | 32.5% | 29.0% |

Operating Requirements

| | Break-Even From Food/Labor/Direct Expenses | Must Cover Food/ Labor/Direct Expenses/ Overhead | Must Cover Food/ Labor/Direct Expenses/ Overhead & Surplus |
|--|--|--|--|
| CONVENIENCE STORE PERFORMANCE | | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | | |
| PRODUCTIVITY INFORMATION | | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | N/A | \$659 | \$570 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | N/A | \$5.05 | \$5.34 |
| 51 Operational Labor Cost per Operational Labor Hour | N/A | \$13.49 | \$13.16 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | N/A | \$15.04 | \$14.51 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | | |
| 53 Total Convenience Store Revenues | N/A | 100.0% | 100.0% |
| 54 Total Cost of Goods Sold (including food and non-food items) | N/A | 56.8% | 55.3% |
| 55 Gross Margin | N/A | 43.2% | 44.7% |
| 56 Total Labor Cost (including fringe benefits) | N/A | 21.5% | 23.0% |
| 57 Operational Labor Cost | N/A | 16.6% | 20.0% |
| BACKGROUND INFORMATION | | | |
| Percentage of Students That are: | | | |
| 58 Full-Time | 67.3% | 84.9% | 88.3% |
| 59 Part-Time | 32.7% | 15.1% | 11.7% |
| Percentage of Students That are: | | | |
| 60 Residential | 32.9% | 33.6% | 48.7% |
| 61 Commuter | 67.1% | 66.4% | 51.3% |
| Percentage of Students That Participated in Meal Plans That are: | | | |
| 62 Residential | N/A | 83.7% | 84.6% |
| 63 Commuter | N/A | 16.4% | 15.4% |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | | |
| 64 Seating Areas | 48.4% | 46.6% | 50.4% |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | 51.6% | 53.4% | 49.6% |
| Percentage of Full-Time Foodservice Employees that are: | | | |
| 66 Management | 23.3% | 23.7% | 24.3% |
| 67 Permanent Staff | 76.7% | 76.3% | 75.8% |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | 33.3% | 37.0% | 43.1% |
| Percentage of Temporary Employees (based on FTE) that are: | | | |
| 69 On-Call Part-Time | 46.7% | 20.2% | 24.0% |
| 70 Non-Traditional | 13.8% | 7.0% | 4.7% |
| 71 Students | 39.5% | 72.8% | 71.3% |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | 19.7% | 37.2% | 33.0% |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | 9.0% | 30.0% | 40.0% |
| 74 Percentage of Respondents Utilizing Work Study Students | 54.6% | 66.7% | 82.4% |

Self Operated and Contracted Institutions

| | Self Operated | Contracted |
|--|---------------|------------|
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | 17.0% | 20.9% |
| Charges (departmental, student & staff) | 5.4% | 2.0% |
| Catering/Conferences (excludes catering provided by external caterers) | 4.8% | 8.0% |
| Board Plans (i.e., meal plan) | 59.4% | 54.3% |
| Commissions (including vending) (3rd party rents such as fast food companies) | 0.8% | 0.6% |
| Debit Money Sales (i.e., declining balance sales) | 9.4% | 12.6% |
| All Other Sales | 3.4% | 1.7% |
| TOTAL REVENUES | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.8% | 0.5% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | 6.9% | 6.2% |
| Nonexempt (i.e., hourly) Employee Wages | 14.9% | 21.4% |
| Student Wages | 6.2% | 1.0% |
| Temporary Employee Costs | 2.2% | 0.4% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.9% | 7.0% |
| Total Labor Costs | 38.0% | 36.0% |
| Food & Beverage Costs | 29.3% | 30.6% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 67.3% | 66.6% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 3.4% | 3.0% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.8% | 3.5% |
| Smallwares (i.e., china & small equipment replacement) | 0.7% | 0.6% |
| Maintenance & Repairs of Equipment | 1.5% | 0.9% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 4.1% | 9.2% |
| TOTAL DIRECT EXPENSES | 79.8% | 83.7% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 21.0% | 16.8% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.7% | 1.0% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 7.0% | 6.0% |
| SURPLUS (OR DEFICIT) | 12.4% | 9.8% |

| | Self Operated | Contracted |
|--|---------------|---------------|
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | |
| (Excludes Convenience Stores) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | 3.3% | 2.0% |
| Charges (departmental, student & staff) | 3.6% | 1.2% |
| Board Plans (i.e., meal plan) | 84.0% | 93.6% |
| Debit Money Sales (i.e., declining balance sales) | 6.4% | 1.4% |
| All Other Sales | 2.8% | 1.8% |
| TOTAL REVENUES | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.7% | 0.1% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | 5.8% | 7.2% |
| Nonexempt (i.e., hourly) Employee Wages | 14.5% | 19.9% |
| Student Wages | 5.6% | 0.6% |
| Temporary Employee Costs | 1.5% | 0.0% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 8.0% | 6.2% |
| Total Labor Costs | 35.3% | 34.0% |
| Food & Beverage Costs | 28.7% | 28.6% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 64.0% | 62.5% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.2% | 3.1% |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.7% |
| Maintenance & Repairs of Equipment | 1.5% | 0.9% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 3.4% | 8.8% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 7.6% | 13.4% |
| TOTAL DIRECT EXPENSES | 71.6% | 76.0% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 29.1% | 24.1% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 2.3% | 1.0% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 8.1% | 6.1% |
| SURPLUS (OR DEFICIT) | 18.7% | 17.0% |

Self Operated and Contracted Institutions

| | Self Operated | Contracted |
|--|---------------|------------|
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | 42.5% | 45.2% |
| Charges (departmental, student & staff) | 4.0% | 0.6% |
| Board Plans (i.e., meal plan) | 32.4% | 16.9% |
| Debit Money Sales (i.e., declining balance sales) | 17.2% | 35.4% |
| All Other Sales | 3.9% | 2.0% |
| TOTAL REVENUES | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.6% | 0.9% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | 6.9% | 8.3% |
| Nonexempt (i.e., hourly) Employee Wages | 16.3% | 26.1% |
| Student Wages | 10.5% | 1.8% |
| Temporary Employee Costs | 2.0% | 0.1% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 8.3% | 9.6% |
| Total Labor Costs | 44.1% | 45.9% |
| Food & Beverage Costs | 38.4% | 36.8% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 82.5% | 82.7% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 4.4% | 4.8% |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.4% |
| Maintenance & Repairs of Equipment | 1.5% | 0.6% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 4.8% | 9.9% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 11.2% | 15.7% |
| TOTAL DIRECT EXPENSES | 93.7% | 98.3% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 7.0% | 2.6% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.4% | 0.5% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 6.8% | 5.0% |
| SURPLUS (OR DEFICIT) | -1.3% | -2.9% |

| | Self Operated | Contracted |
|--|---------------|---------------|
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) | | |
| (Excludes Convenience Stores) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | 13.2% | 12.4% |
| Charges (departmental, student & staff) | 28.4% | 13.3% |
| Catering/Conferences (excludes catering provided by external caterers) | 54.0% | 72.6% |
| Board Plans (i.e., meal plan) | 0.9% | 0.2% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 0.1% | 0.0% |
| Debit Money Sales (i.e., declining balance sales) | 0.2% | 0.0% |
| All Other Sales | 3.1% | 1.5% |
| TOTAL REVENUES | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 1.5% | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | 12.2% | 11.8% |
| Nonexempt (i.e., hourly) Employee Wages | 18.8% | 22.2% |
| Student Wages | 8.2% | 2.8% |
| Temporary Employee Costs | 3.1% | 1.6% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 10.9% | 9.3% |
| Total Labor Costs | 53.1% | 47.7% |
| Food & Beverage Costs | 30.3% | 31.9% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 83.4% | 79.7% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 4.2% | 3.4% |
| Smallwares (i.e., china & small equipment replacement) | 1.1% | 1.2% |
| Maintenance & Repairs of Equipment | 1.7% | 0.5% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 4.7% | 8.5% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 11.7% | 13.6% |
| TOTAL DIRECT EXPENSES | 95.1% | 93.3% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 6.5% | 6.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.0% | 0.5% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 5.6% | 6.5% |
| SURPLUS (OR DEFICIT) | -0.1% | -0.3% |

Self Operated and Contracted Institutions

| | Self Operated | Contracted |
|--|---------------|---------------|
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | 30.6% | 41.3% |
| Charges (departmental, student & staff) | 1.9% | 0.0% |
| Board Plans (i.e., meal plan) | 29.9% | 11.1% |
| Debit Money Sales (i.e., declining balance sales) | 31.1% | 45.5% |
| All Other Sales | 6.5% | 2.1% |
| TOTAL REVENUES | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.2% | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | 5.3% | 3.1% |
| Nonexempt (i.e., hourly) Employee Wages | 6.5% | 13.2% |
| Student Wages | 6.7% | 1.2% |
| Temporary Employee Costs | 0.8% | 0.0% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 4.2% | 4.6% |
| Total Labor Costs | 23.3% | 22.2% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 55.8% | 54.5% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | 79.1% | 76.7% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 1.2% | 0.8% |
| Smallwares (i.e., china & small equipment replacement) | 0.3% | 0.2% |
| Maintenance & Repairs of Equipment | 0.8% | 0.1% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.4% | 12.9% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 4.7% | 13.9% |
| TOTAL DIRECT EXPENSES | 83.8% | 90.5% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 16.4% | 9.5% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.3% | 0.3% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 3.9% | 5.3% |
| SURPLUS (OR DEFICIT) | 11.2% | 3.9% |

| | Self Operated | Contracted |
|--|---------------|---------------|
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) (Excludes Convenience Stores) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | 51.4% | 83.1% |
| Charges (departmental, student & staff) | 8.2% | 0.3% |
| Board Plans (i.e., meal plan) | 15.8% | 1.1% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 13.1% | 0.0% |
| Debit Money Sales (i.e., declining balance sales) | 4.4% | 10.3% |
| All Other Sales | 7.1% | 5.2% |
| TOTAL REVENUES | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 4.2% | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | 14.0% | 1.9% |
| Nonexempt (i.e., hourly) Employee Wages | 14.2% | 18.1% |
| Student Wages | 6.7% | 1.3% |
| Temporary Employee Costs | 4.5% | 2.8% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 9.2% | 4.5% |
| Total Labor Costs | 48.6% | 28.5% |
| Food & Beverage Costs | 25.0% | 21.6% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 73.6% | 50.1% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.7% | 2.0% |
| Smallwares (i.e., china & small equipment replacement) | 1.2% | 0.3% |
| Maintenance & Repairs of Equipment | 2.2% | 0.2% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 9.1% | 13.0% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 15.1% | 15.4% |
| TOTAL DIRECT EXPENSES | 88.7% | 65.5% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 15.5% | 34.5% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.3% | 0.2% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 0.6% | 23.9% |
| SURPLUS (OR DEFICIT) | 13.5% | 10.3% |

Self Operated and Contracted Institutions

| | Self Operated | Contracted |
|--|---------------|------------|
| PRODUCTIVITY INFORMATION | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | |
| 1 Student (full and part-time) Overall | \$1,255 | \$866 |
| 2 Residential Student Overall | \$4,269 | \$3,593 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$272 | \$206 |
| 4 Square Foot of Seating Area | \$567 | \$466 |
| 5 Square Foot of All Non-Seating Areas | \$543 | \$407 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$839,461 | \$781,255 |
| 7 Permanent Staff Employee (based on FTE) | \$201,382 | \$108,321 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$83.64 | \$66.03 |
| 9 Square Foot of Seating Area | \$179.07 | \$156.26 |
| 10 Square Foot of All Non-Seating Areas | \$171.46 | \$148.08 |
| FOODSERVICE LABOR COST | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$32,651 | \$26,391 |
| 12 Annual Student Wages per Student Employee (in FTE) | \$17,322 | \$16,068 |
| 13 Average Labor Cost per Student Labor Hr. | \$8.33 | \$7.72 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | 20.7% | 21.8% |
| BOARD OPERATIONS: | | |
| 15 Revenues per Board Operation Meal | \$10.05 | \$9.25 |
| 16 Revenues per Year per Student Participating in Meal Plans | \$2,846 | \$1,845 |
| 17 Meals per Operational Labor Hour | 5.05 | 6.27 |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | 4.72 | 5.52 |
| 19 Operational Labor Cost per Meal Served | \$2.99 | \$2.47 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$3.25 | \$3.08 |
| 21 Food & Beverage Cost per Meal Served | \$2.73 | \$2.64 |
| 22 Operational Labor Cost per Operational Labor Hour | \$14.74 | \$15.48 |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$15.49 | \$16.41 |
| 24 Operational Labor Cost as a % of Board Operation Revenues | 29.4% | 26.3% |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | 35.3% | 34.0% |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | 28.7% | 28.6% |

| | Self Operated | Contracted |
|--|----------------------|-------------------|
| RETAIL OPERATIONS: | | |
| 27 Revenues per Retail Operation Meal | \$5.04 | \$4.67 |
| 28 Meals per Operational Labor Hour | 6.91 | 8.68 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | 6.49 | 8.04 |
| 30 Operational Labor Cost per Meal Served | \$1.87 | \$1.62 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.16 | \$2.02 |
| 32 Food & Beverage Cost per Meal Served | \$1.93 | \$1.67 |
| 33 Operational Labor Cost per Operational Labor Hour | \$13.89 | \$11.94 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$14.71 | \$16.17 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | 38.8% | 39.4% |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | 44.1% | 45.9% |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | 38.4% | 36.8% |
| TOTAL RETAIL & BOARD OPERATIONS: | | |
| 38 Revenues per Retail & Board Meal Served | \$8.00 | \$6.65 |
| 39 Meals per Operational Labor Hour | 5.92 | 7.36 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | 5.51 | 6.73 |
| 41 Operational Labor Cost per Meal Served | \$2.36 | \$1.91 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.84 | \$2.24 |
| 43 Food & Beverage Cost per Meal Served | \$2.32 | \$2.17 |
| 44 Operational Labor Cost per Operational Labor Hour | \$14.23 | \$13.87 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$15.14 | \$15.19 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | 31.2% | 29.7% |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | 34.4% | 33.5% |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | 30.2% | 32.3% |

Self Operated and Contracted Institutions

| | Self Operated | Contracted |
|--|---------------|------------|
| CONVENIENCE STORE PERFORMANCE | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | |
| PRODUCTIVITY INFORMATION | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | \$540 | \$551 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | \$4.93 | \$4.20 |
| 51 Operational Labor Cost per Operational Labor Hour | \$13.10 | \$15.96 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | \$14.51 | \$16.91 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | |
| 53 Total Convenience Store Revenues | 100.0% | 100.0% |
| 54 Total Cost of Goods Sold (including food and non-food items) | 55.8% | 54.5% |
| 55 Gross Margin | 44.2% | 45.5% |
| 56 Total Labor Cost (including fringe benefits) | 23.3% | 22.2% |
| 57 Operational Labor Cost | 19.3% | 16.8% |
| BACKGROUND INFORMATION | | |
| Percentage of Students That are: | | |
| 58 Full-Time | 85.7% | 76.9% |
| 59 Part-Time | 14.3% | 23.1% |
| Percentage of Students That are: | | |
| 60 Residential | 44.1% | 32.3% |
| 61 Commuter | 55.9% | 67.7% |
| Percentage of Students That Participated in Meal Plans That are: | | |
| 62 Residential | 83.8% | 83.6% |
| 63 Commuter | 16.3% | 16.4% |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | |
| 64 Seating Areas | 49.7% | 47.1% |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | 50.3% | 52.9% |
| Percentage of Full-Time Foodservice Employees that are: | | |
| 66 Management | 24.1% | 31.6% |
| 67 Permanent Staff | 76.0% | 68.4% |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | 41.9% | 23.1% |
| Percentage of Temporary Employees (based on FTE) that are: | | |
| 69 On-Call Part-Time | 25.4% | 29.0% |
| 70 Non-Traditional | 6.2% | 4.3% |
| 71 Students | 68.5% | 66.7% |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | 33.4% | 9.3% |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | 30.0% | 100.0% |
| 74 Percentage of Respondents Utilizing Work Study Students | 76.9% | 20.7% |

| | Rural | Suburban | Urban |
|--|---------------|---------------|---------------|
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 9.2% | 23.2% | 21.1% |
| Charges (departmental, student & staff) | 2.8% | 7.1% | 4.0% |
| Catering/Conferences (excludes catering provided by external caterers) | 3.4% | 7.1% | 5.1% |
| Board Plans (i.e., meal plan) | 69.5% | 49.1% | 57.4% |
| Commissions (including vending) (3rd party rents such as fast food companies) | 0.2% | 1.3% | 0.9% |
| Debit Money Sales (i.e., declining balance sales) | 12.1% | 9.7% | 7.8% |
| All Other Sales | 2.8% | 2.4% | 3.6% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.7% | 1.1% | 0.8% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 5.7% | 6.7% | 7.7% |
| Nonexempt (i.e., hourly) Employee Wages | 15.1% | 18.6% | 14.6% |
| Student Wages | 6.1% | 5.4% | 4.2% |
| Temporary Employee Costs | 1.7% | 1.6% | 2.2% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 8.1% | 6.8% | 8.2% |
| Total Labor Costs | 36.6% | 39.0% | 36.8% |
| Food & Beverage Costs | 27.8% | 31.5% | 29.3% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 64.4% | 70.5% | 66.1% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 3.0% | 3.2% | 3.5% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.5% | 3.3% | 3.0% |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.6% | 0.8% |
| Maintenance & Repairs of Equipment | 1.3% | 1.4% | 1.4% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 4.4% | 5.1% | 5.4% |
| TOTAL DIRECT EXPENSES | 76.1% | 84.1% | 80.1% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 24.6% | 16.9% | 20.6% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 2.0% | 1.3% | 1.5% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 6.0% | 7.0% | 7.4% |
| SURPLUS (OR DEFICIT) | 16.6% | 8.6% | 11.7% |

| | Rural | Suburban | Urban |
|--|---------------|-----------------|---------------|
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | | |
| (Excludes Convenience Stores) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 2.6% | 3.1% | 3.4% |
| Charges (departmental, student & staff) | 1.8% | 6.4% | 1.8% |
| Board Plans (i.e., meal plan) | 89.2% | 81.4% | 86.3% |
| Debit Money Sales (i.e., declining balance sales) | 4.4% | 8.2% | 4.1% |
| All Other Sales | 2.1% | 1.0% | 4.3% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.5% | 0.1% | 1.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 5.2% | 6.0% | 6.8% |
| Nonexempt (i.e., hourly) Employee Wages | 14.4% | 17.0% | 14.7% |
| Student Wages | 4.9% | 5.6% | 4.1% |
| Temporary Employee Costs | 1.6% | 0.8% | 1.2% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.6% | 7.2% | 8.0% |
| Total Labor Costs | 33.6% | 36.5% | 34.8% |
| Food & Beverage Costs | 25.8% | 31.0% | 29.2% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 59.4% | 67.5% | 63.9% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 1.9% | 2.7% | 2.4% |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.6% | 0.6% |
| Maintenance & Repairs of Equipment | 1.2% | 1.2% | 1.6% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 4.0% | 4.6% | 4.2% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 7.6% | 9.2% | 8.8% |
| TOTAL DIRECT EXPENSES | 67.0% | 76.7% | 72.7% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 33.4% | 23.5% | 28.3% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 2.4% | 1.9% | 1.9% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 7.5% | 7.6% | 8.5% |
| SURPLUS (OR DEFICIT) | 23.6% | 14.0% | 17.8% |

| | Rural | Suburban | Urban |
|--|--------|----------|--------|
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 37.5% | 47.4% | 47.5% |
| Charges (departmental, student & staff) | 4.1% | 2.4% | 3.4% |
| Board Plans (i.e., meal plan) | 32.3% | 28.1% | 27.0% |
| Debit Money Sales (i.e., declining balance sales) | 22.5% | 18.0% | 19.3% |
| All Other Sales | 3.6% | 4.2% | 2.8% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 1.0% | 0.8% | 0.3% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 4.8% | 8.4% | 8.5% |
| Nonexempt (i.e., hourly) Employee Wages | 18.2% | 20.1% | 16.2% |
| Student Wages | 10.2% | 9.6% | 6.7% |
| Temporary Employee Costs | 1.6% | 1.1% | 2.2% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 9.6% | 7.1% | 8.9% |
| Total Labor Costs | 44.4% | 46.4% | 42.5% |
| Food & Beverage Costs | 39.1% | 39.2% | 36.3% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 83.5% | 85.6% | 78.8% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 4.6% | 4.7% | 4.0% |
| Smallwares (i.e., china & small equipment replacement) | 0.5% | 0.5% | 0.7% |
| Maintenance & Repairs of Equipment | 1.2% | 1.3% | 1.4% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 5.1% | 6.1% | 5.7% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 11.4% | 12.5% | 11.8% |
| TOTAL DIRECT EXPENSES | 94.9% | 98.1% | 90.6% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 6.0% | 2.7% | 9.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.3% | 1.2% | 1.2% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 4.5% | 6.5% | 9.1% |
| SURPLUS (OR DEFICIT) | 0.3% | -5.0% | -0.7% |

| | Rural | Suburban | Urban |
|--|---------------|-----------------|---------------|
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) | | | |
| (Excludes Convenience Stores) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 17.6% | 11.1% | 11.2% |
| Charges (departmental, student & staff) | 21.6% | 33.4% | 24.9% |
| Catering/Conferences (excludes catering provided by external caterers) | 59.3% | 49.7% | 59.7% |
| Board Plans (i.e., meal plan) | 1.0% | 0.5% | 0.8% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 0.0% | 0.3% | 0.0% |
| Debit Money Sales (i.e., declining balance sales) | 0.5% | 0.1% | 0.0% |
| All Other Sales | 0.0% | 4.9% | 3.4% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.7% | 2.0% | 1.4% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 11.6% | 10.7% | 14.1% |
| Nonexempt (i.e., hourly) Employee Wages | 21.0% | 19.2% | 17.6% |
| Student Wages | 9.1% | 5.9% | 7.3% |
| Temporary Employee Costs | 2.3% | 3.0% | 3.3% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 11.7% | 9.0% | 11.3% |
| Total Labor Costs | 55.7% | 47.7% | 53.5% |
| Food & Beverage Costs | 29.3% | 32.3% | 29.7% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 84.9% | 80.0% | 83.2% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 4.2% | 3.6% | 4.4% |
| Smallwares (i.e., china & small equipment replacement) | 1.1% | 1.2% | 1.3% |
| Maintenance & Repairs of Equipment | 2.0% | 1.3% | 1.3% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.0% | 7.3% | 6.5% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 9.3% | 13.3% | 13.4% |
| TOTAL DIRECT EXPENSES | 94.2% | 93.3% | 96.7% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 6.5% | 8.7% | 4.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.2% | 0.5% | 1.1% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 4.5% | 4.3% | 8.9% |
| SURPLUS (OR DEFICIT) | 0.9% | 4.0% | -5.2% |

| | Rural | Suburban | Urban |
|--|---------------|---------------|---------------|
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 26.8% | 33.0% | 37.0% |
| Charges (departmental, student & staff) | 1.8% | 1.7% | 1.3% |
| Board Plans (i.e., meal plan) | 26.4% | 23.8% | 30.7% |
| Debit Money Sales (i.e., declining balance sales) | 40.3% | 34.3% | 25.5% |
| All Other Sales | 4.8% | 7.1% | 5.6% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.0% | 0.4% | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 5.2% | 3.8% | 5.9% |
| Nonexempt (i.e., hourly) Employee Wages | 5.3% | 9.3% | 7.5% |
| Student Wages | 8.1% | 4.5% | 5.2% |
| Temporary Employee Costs | 0.4% | 0.4% | 1.1% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 3.8% | 3.6% | 5.3% |
| Total Labor Costs | 22.7% | 21.6% | 25.0% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 53.9% | 55.9% | 56.5% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | 76.6% | 77.4% | 81.5% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 1.1% | 1.1% | 1.3% |
| Smallwares (i.e., china & small equipment replacement) | 0.3% | 0.1% | 0.3% |
| Maintenance & Repairs of Equipment | 0.6% | 0.3% | 1.3% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.8% | 4.4% | 4.9% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 4.7% | 5.9% | 7.8% |
| TOTAL DIRECT EXPENSES | 81.3% | 83.3% | 89.3% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 18.7% | 17.1% | 10.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.8% | 0.5% | 2.0% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 2.6% | 2.9% | 6.9% |
| SURPLUS (OR DEFICIT) | 15.3% | 13.7% | 1.9% |

| | Rural | Suburban | Urban |
|--|---------------|-----------------|---------------|
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) (Excludes Convenience Stores) | | | |
| REVENUES: | | | |
| Cash/Bank Charge Cards | 41.0% | 60.1% | 59.1% |
| Charges (departmental, student & staff) | 5.6% | 5.9% | 9.3% |
| Board Plans (i.e., meal plan) | 23.9% | 20.0% | 3.4% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 6.3% | 12.7% | 17.6% |
| Debit Money Sales (i.e., declining balance sales) | 5.2% | 4.4% | 4.9% |
| All Other Sales | 18.1% | -3.0% | 5.6% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 6.0% | 5.0% | 1.2% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | |
| Labor Costs: | | | |
| Exempt Employee Wages (salaried staff and managers) | 7.3% | 9.9% | 19.1% |
| Nonexempt (i.e., hourly) Employee Wages | 15.6% | 16.3% | 12.0% |
| Student Wages | 12.2% | 4.3% | 3.3% |
| Temporary Employee Costs | 2.8% | 5.7% | 4.2% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 6.9% | 8.2% | 10.7% |
| Total Labor Costs | 44.7% | 44.4% | 49.2% |
| Food & Beverage Costs | 32.1% | 21.5% | 20.8% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 76.8% | 65.9% | 70.0% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.2% | 2.4% | 2.9% |
| Smallwares (i.e., china & small equipment replacement) | 1.0% | 0.4% | 1.7% |
| Maintenance & Repairs of Equipment | 2.8% | 1.3% | 2.1% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 8.0% | 14.6% | 7.5% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 13.9% | 18.6% | 14.2% |
| TOTAL DIRECT EXPENSES | 90.7% | 84.5% | 84.2% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 15.3% | 20.5% | 17.0% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.0% | 1.5% | 2.0% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 4.5% | 14.4% | -4.2% |
| SURPLUS (OR DEFICIT) | 9.8% | 4.7% | 19.2% |

| | Rural | Suburban | Urban |
|--|-------------|-----------|-----------|
| PRODUCTIVITY INFORMATION | | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | | |
| 1 Student (full and part-time) Overall | \$1,525 | \$849 | \$1,091 |
| 2 Residential Student Overall | \$4,444 | \$3,625 | \$4,288 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$249 | \$236 | \$262 |
| 4 Square Foot of Seating Area | \$578 | \$470 | \$546 |
| 5 Square Foot of All Non-Seating Areas | \$514 | \$459 | \$511 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$1,016,599 | \$788,324 | \$764,613 |
| 7 Permanent Staff Employee (based on FTE) | \$191,235 | \$149,710 | \$201,382 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$87.37 | \$67.46 | \$77.12 |
| 9 Square Foot of Seating Area | \$196.63 | \$124.17 | \$181.83 |
| 10 Square Foot of All Non-Seating Areas | \$189.74 | \$117.12 | \$157.88 |
| FOODSERVICE LABOR COST | | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$31,919 | \$31,452 | \$31,509 |
| 12 Annual Student Wages per Student Employee (in FTE) | \$17,505 | \$16,780 | \$18,228 |
| 13 Average Labor Cost per Student Labor Hr. | \$8.42 | \$8.07 | \$8.76 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | 21.8% | 17.9% | 22.0% |
| BOARD OPERATIONS: | | | |
| 15 Revenues per Board Operation Meal | \$10.14 | \$9.39 | \$10.70 |
| 16 Revenues per Year per Student Participating in Meal Plans | \$2,785 | \$2,170 | \$2,879 |
| 17 Meals per Operational Labor Hour | 5.32 | 4.84 | 5.83 |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | 4.92 | 4.28 | 5.24 |
| 19 Operational Labor Cost per Meal Served | \$2.91 | \$2.71 | \$3.10 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$3.17 | \$3.17 | \$3.51 |
| 21 Food & Beverage Cost per Meal Served | \$2.46 | \$2.76 | \$2.82 |
| 22 Operational Labor Cost per Operational Labor Hour | \$14.30 | \$13.98 | \$16.85 |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$15.60 | \$15.08 | \$17.45 |
| 24 Operational Labor Cost as a % of Board Operation Revenues | 27.6% | 28.8% | 28.7% |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | 33.6% | 36.5% | 34.8% |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | 25.8% | 31.0% | 29.2% |

| | Rural | Suburban | Urban |
|--|--------------|-----------------|--------------|
| RETAIL OPERATIONS: | | | |
| 27 Revenues per Retail Operation Meal | \$4.73 | \$4.61 | \$5.13 |
| 28 Meals per Operational Labor Hour | 7.26 | 6.82 | 8.46 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | 6.95 | 6.24 | 7.30 |
| 30 Operational Labor Cost per Meal Served | \$1.85 | \$1.80 | \$2.02 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.05 | \$2.17 | \$2.26 |
| 32 Food & Beverage Cost per Meal Served | \$1.99 | \$1.82 | \$1.88 |
| 33 Operational Labor Cost per Operational Labor Hour | \$14.20 | \$12.79 | \$15.75 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$15.47 | \$13.63 | \$16.37 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | 37.0% | 39.8% | 36.9% |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | 44.4% | 46.4% | 42.5% |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | 39.1% | 39.2% | 36.3% |
| TOTAL RETAIL & BOARD OPERATIONS: | | | |
| 38 Revenues per Retail & Board Meal Served | \$8.21 | \$6.48 | \$7.45 |
| 39 Meals per Operational Labor Hour | 6.24 | 6.32 | 6.10 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | 5.89 | 5.58 | 5.49 |
| 41 Operational Labor Cost per Meal Served | \$2.35 | \$2.08 | \$2.69 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.58 | \$2.43 | \$3.12 |
| 43 Food & Beverage Cost per Meal Served | \$2.26 | \$2.20 | \$2.37 |
| 44 Operational Labor Cost per Operational Labor Hour | \$14.13 | \$13.41 | \$15.31 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$15.24 | \$13.62 | \$16.21 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | 31.8% | 34.2% | 29.5% |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | 33.1% | 37.2% | 32.8% |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | 28.6% | 33.3% | 30.2% |

| | Rural | Suburban | Urban |
|--|---------|----------|---------|
| CONVENIENCE STORE PERFORMANCE | | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | | |
| PRODUCTIVITY INFORMATION | | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | \$622 | \$536 | \$513 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | \$4.29 | \$4.63 | \$5.68 |
| 51 Operational Labor Cost per Operational Labor Hour | \$12.00 | \$13.68 | \$13.59 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | \$13.00 | \$15.56 | \$14.77 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | | |
| 53 Total Convenience Store Revenues | 100.0% | 100.0% | 100.0% |
| 54 Total Cost of Goods Sold (including food and non-food items) | 53.9% | 55.9% | 56.5% |
| 55 Gross Margin | 46.1% | 44.1% | 43.5% |
| 56 Total Labor Cost (including fringe benefits) | 22.7% | 21.6% | 25.0% |
| 57 Operational Labor Cost | 18.7% | 17.9% | 19.1% |
| BACKGROUND INFORMATION | | | |
| Percentage of Students That are: | | | |
| 58 Full-Time | 87.7% | 81.3% | 82.8% |
| 59 Part-Time | 12.3% | 18.7% | 17.2% |
| Percentage of Students That are: | | | |
| 60 Residential | 56.1% | 37.8% | 32.1% |
| 61 Commuter | 44.0% | 62.2% | 67.9% |
| Percentage of Students That Participated in Meal Plans That are: | | | |
| 62 Residential | 87.5% | 80.4% | 84.9% |
| 63 Commuter | 12.5% | 19.6% | 15.1% |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | | |
| 64 Seating Areas | 47.9% | 51.4% | 48.6% |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | 52.1% | 48.6% | 51.4% |
| Percentage of Full-Time Foodservice Employees that are: | | | |
| 66 Management | 22.9% | 21.4% | 30.4% |
| 67 Permanent Staff | 77.1% | 78.6% | 69.6% |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | 36.1% | 28.9% | 46.7% |
| Percentage of Temporary Employees (based on FTE) that are: | | | |
| 69 On-Call Part-Time | 22.6% | 22.7% | 32.2% |
| 70 Non-Traditional | 3.2% | 7.0% | 6.5% |
| 71 Students | 74.2% | 70.3% | 61.4% |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | 34.1% | 30.7% | 30.5% |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | 30.0% | 35.0% | 27.5% |
| 74 Percentage of Respondents Utilizing Work Study Students | 80.0% | 60.0% | 56.0% |

| | Northeast | Mid-Atlantic | Southern | Midwest | Continental | Pacific |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | | | | | |
| REVENUES: | | | | | | |
| Cash/Bank Charge Cards | 11.0% | 16.8% | 21.6% | 24.1% | 18.7% | 15.2% |
| Charges (departmental, student & staff) | 4.7% | 2.7% | 1.7% | 3.4% | 6.9% | 10.4% |
| Catering/Conferences (excludes catering provided by external caterers) | 3.9% | 5.7% | 4.3% | 6.4% | 6.9% | 4.5% |
| Board Plans (i.e., meal plan) | 57.4% | 67.7% | 56.9% | 53.0% | 59.9% | 54.9% |
| Commissions (including vending) (3rd party rents such as fast food companies) | 0.9% | 0.7% | 0.9% | 1.0% | 0.7% | 0.8% |
| Debit Money Sales (i.e., declining balance sales) | 19.2% | 4.6% | 13.0% | 8.9% | 4.9% | 8.5% |
| All Other Sales | 2.9% | 1.8% | 1.7% | 3.3% | 2.0% | 5.7% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.3% | 0.1% | 0.6% | 1.8% | 0.7% | 1.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | | |
| Labor Costs: | | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 5.8% | 7.7% | 7.8% | 6.9% | 6.3% | 6.2% |
| Nonexempt (i.e., hourly) Employee Wages | 16.9% | 19.2% | 15.8% | 16.6% | 13.3% | 14.2% |
| Student Wages | 3.4% | 2.1% | 1.9% | 7.1% | 8.0% | 6.9% |
| Temporary Employee Costs | 1.7% | 1.7% | 4.2% | 0.8% | 1.6% | 1.6% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 8.7% | 7.9% | 6.6% | 6.7% | 7.9% | 9.1% |
| Total Labor Costs | 36.6% | 38.5% | 36.2% | 38.1% | 37.0% | 38.0% |
| Food & Beverage Costs | 27.9% | 29.0% | 31.4% | 29.7% | 29.6% | 30.1% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 64.5% | 67.5% | 67.6% | 67.8% | 66.6% | 68.1% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 2.4% | 1.9% | 3.8% | 4.2% | 3.2% | 3.8% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.3% | 3.8% | 3.4% | 3.2% | 2.8% | 2.2% |
| Smallwares (i.e., china & small equipment replacement) | 0.7% | 0.6% | 0.9% | 0.6% | 0.7% | 0.5% |
| Maintenance & Repairs of Equipment | 1.0% | 1.2% | 1.6% | 1.4% | 1.4% | 1.3% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 4.7% | 4.3% | 10.1% | 3.8% | 2.4% | 6.4% |
| TOTAL DIRECT EXPENSES | 75.5% | 79.2% | 87.4% | 80.9% | 77.1% | 82.3% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 24.8% | 20.9% | 13.2% | 20.8% | 23.7% | 18.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.4% | 1.1% | 1.7% | 1.7% | 1.8% | 1.6% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 9.4% | 7.1% | 6.6% | 5.6% | 7.6% | 5.8% |
| SURPLUS (OR DEFICIT) | 14.0% | 12.8% | 4.9% | 13.5% | 14.2% | 11.3% |

| | Northeast | Mid-Atlantic | Southern | Midwest | Continental | Pacific |
|--|-----------|--------------|----------|---------|-------------|---------|
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | | | | | |
| (Excludes Convenience Stores) | | | | | | |
| REVENUES: | | | | | | |
| Cash/Bank Charge Cards | 2.4% | 3.6% | 3.0% | 1.8% | 3.2% | 4.8% |
| Charges (departmental, student & staff) | 1.9% | 1.6% | 0.8% | 1.8% | 10.6% | 3.7% |
| Board Plans (i.e., meal plan) | 83.3% | 91.1% | 83.0% | 90.3% | 84.8% | 80.5% |
| Debit Money Sales (i.e., declining balance sales) | 10.9% | 1.8% | 7.1% | 5.1% | 0.5% | 7.0% |
| All Other Sales | 1.6% | 1.9% | 6.3% | 1.0% | 1.0% | 4.0% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.2% | 0.1% | 0.2% | 1.7% | 0.1% | 0.8% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | | |
| Labor Costs: | | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 4.8% | 7.6% | 7.0% | 5.6% | 5.6% | 5.6% |
| Nonexempt (i.e., hourly) Employee Wages | 15.7% | 15.9% | 16.4% | 16.6% | 11.3% | 14.8% |
| Student Wages | 3.2% | 1.9% | 1.7% | 7.0% | 7.9% | 6.5% |
| Temporary Employee Costs | 1.5% | 1.2% | 1.8% | 0.7% | 1.4% | 0.6% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.8% | 7.4% | 5.9% | 8.2% | 7.4% | 9.0% |
| Total Labor Costs | 33.0% | 33.9% | 32.8% | 38.2% | 33.6% | 36.5% |
| Food & Beverage Costs | 26.6% | 26.5% | 30.5% | 29.0% | 29.9% | 29.2% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 59.6% | 60.5% | 63.3% | 67.2% | 63.5% | 65.7% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 1.7% | 2.6% | 2.8% | 2.3% | 2.5% | 2.1% |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.7% | 0.7% | 0.7% | 0.5% | 0.5% |
| Maintenance & Repairs of Equipment | 1.0% | 1.1% | 1.4% | 1.6% | 1.5% | 1.4% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 2.6% | 3.0% | 9.3% | 3.1% | 2.0% | 6.5% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 5.9% | 7.4% | 14.2% | 7.7% | 6.5% | 10.5% |
| TOTAL DIRECT EXPENSES | 65.5% | 67.8% | 77.4% | 74.9% | 70.0% | 76.2% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 34.7% | 32.2% | 22.8% | 26.8% | 30.1% | 24.6% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.8% | 1.7% | 2.1% | 2.6% | 2.1% | 1.9% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 12.1% | 7.4% | 8.3% | 6.7% | 7.2% | 6.1% |
| SURPLUS (OR DEFICIT) | 20.8% | 23.1% | 12.3% | 17.5% | 20.8% | 16.7% |

| | Northeast | Mid-Atlantic | Southern | Midwest | Continental | Pacific |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | | | | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | | | | | |
| REVENUES: | | | | | | |
| Cash/Bank Charge Cards | 32.7% | 40.4% | 41.4% | 50.7% | 46.7% | 50.1% |
| Charges (departmental, student & staff) | 2.3% | 1.5% | 4.0% | 1.9% | 7.4% | 3.2% |
| Board Plans (i.e., meal plan) | 29.2% | 44.1% | 21.7% | 20.4% | 29.1% | 35.0% |
| Debit Money Sales (i.e., declining balance sales) | 32.2% | 12.8% | 30.0% | 23.0% | 11.0% | 9.0% |
| All Other Sales | 3.6% | 1.1% | 3.0% | 4.1% | 6.0% | 2.7% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.1% | 0.0% | 0.2% | 1.5% | 0.1% | 1.9% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | | |
| Labor Costs: | | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 6.6% | 8.8% | 8.6% | 7.1% | 4.3% | 8.1% |
| Nonexempt (i.e., hourly) Employee Wages | 20.7% | 21.2% | 18.7% | 18.8% | 14.9% | 14.7% |
| Student Wages | 6.2% | 4.3% | 2.5% | 11.9% | 15.3% | 11.4% |
| Temporary Employee Costs | 1.8% | 2.5% | 3.6% | 0.7% | 0.6% | 1.0% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 10.4% | 9.8% | 7.8% | 7.7% | 8.0% | 8.7% |
| Total Labor Costs | 45.7% | 46.5% | 41.2% | 46.1% | 43.1% | 43.9% |
| Food & Beverage Costs | 38.0% | 39.8% | 39.3% | 36.9% | 36.6% | 40.5% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 83.8% | 86.3% | 80.4% | 83.0% | 79.7% | 84.4% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.6% | 5.3% | 4.4% | 4.7% | 4.3% | 4.0% |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.7% | 0.8% | 0.6% | 0.5% | 0.3% |
| Maintenance & Repairs of Equipment | 1.2% | 1.0% | 1.4% | 1.4% | 1.5% | 1.2% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 4.8% | 5.7% | 8.7% | 5.8% | 3.1% | 7.1% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 10.1% | 12.7% | 15.2% | 12.5% | 9.3% | 12.5% |
| TOTAL DIRECT EXPENSES | 93.9% | 99.0% | 95.6% | 95.5% | 89.0% | 96.9% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 6.2% | 1.0% | 4.6% | 6.0% | 11.0% | 5.0% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.7% | 0.7% | 1.7% | 1.3% | 1.4% | 1.4% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 8.0% | 3.9% | 5.0% | 7.3% | 8.6% | 6.2% |
| SURPLUS (OR DEFICIT) | -2.5% | -3.6% | -2.2% | -2.6% | 1.1% | -2.6% |

| | Northeast | Mid-Atlantic | Southern | Midwest | Continental | Pacific |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) | | | | | | |
| (Excludes Convenience Stores) | | | | | | |
| REVENUES: | | | | | | |
| Cash/Bank Charge Cards | 5.2% | 15.1% | 10.9% | 17.5% | 9.4% | 17.0% |
| Charges (departmental, student & staff) | 36.9% | 16.0% | 18.1% | 20.1% | 24.0% | 45.5% |
| Catering/Conferences (excludes catering provided by external caterers) | 56.0% | 64.3% | 69.4% | 54.4% | 63.7% | 36.2% |
| Board Plans (i.e., meal plan) | 0.6% | 0.6% | 0.3% | 0.2% | 2.5% | 0.9% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 0.0% | 0.0% | 0.0% | 0.0% | 0.3% | 0.4% |
| Debit Money Sales (i.e., declining balance sales) | 0.7% | 0.2% | 0.0% | 0.0% | 0.1% | 0.0% |
| All Other Sales | 0.5% | 3.8% | 1.3% | 7.7% | 0.0% | 0.1% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 2.2% | 0.3% | 0.1% | 0.6% | 3.1% | 2.3% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | | |
| Labor Costs: | | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 13.4% | 14.5% | 14.4% | 12.1% | 9.3% | 9.6% |
| Nonexempt (i.e., hourly) Employee Wages | 23.4% | 21.0% | 17.2% | 18.8% | 16.9% | 17.6% |
| Student Wages | 5.3% | 2.0% | 4.0% | 9.3% | 11.5% | 10.7% |
| Temporary Employee Costs | 3.9% | 2.0% | 5.0% | 1.5% | 3.5% | 2.1% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 12.9% | 10.4% | 8.9% | 10.0% | 10.3% | 11.3% |
| Total Labor Costs | 59.0% | 50.0% | 49.5% | 51.6% | 51.6% | 51.3% |
| Food & Beverage Costs | 27.9% | 28.7% | 33.3% | 30.0% | 36.6% | 27.9% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 86.8% | 78.6% | 82.8% | 81.6% | 88.2% | 79.2% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.0% | 5.2% | 4.9% | 4.5% | 3.1% | 3.3% |
| Smallwares (i.e., china & small equipment replacement) | 1.3% | 1.1% | 1.2% | 0.7% | 2.2% | 0.9% |
| Maintenance & Repairs of Equipment | 0.9% | 0.8% | 1.3% | 2.1% | 1.3% | 2.2% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 6.7% | 6.1% | 8.7% | 1.2% | 4.1% | 8.7% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 11.9% | 13.2% | 16.1% | 8.5% | 10.7% | 15.1% |
| TOTAL DIRECT EXPENSES | 98.7% | 91.8% | 98.9% | 90.1% | 98.9% | 94.3% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 3.4% | 8.5% | 1.2% | 10.6% | 4.2% | 8.0% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.6% | 0.7% | 1.4% | 1.0% | 1.1% | 0.8% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 6.8% | 4.7% | 3.7% | 5.2% | 9.7% | 5.9% |
| SURPLUS (OR DEFICIT) | -4.0% | 3.1% | -3.9% | 4.3% | -6.5% | 1.3% |

| | Northeast | Mid-Atlantic | Southern | Midwest | Continental | Pacific |
|--|-----------|--------------|----------|---------|-------------|---------|
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | | | | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | | | | | |
| REVENUES: | | | | | | |
| Cash/Bank Charge Cards | 29.6% | 39.4% | 26.5% | 31.7% | 45.8% | 24.7% |
| Charges (departmental, student & staff) | 1.2% | 0.4% | 0.1% | 1.9% | 3.2% | 2.4% |
| Board Plans (i.e., meal plan) | 19.3% | 38.6% | 19.3% | 27.2% | 20.0% | 38.6% |
| Debit Money Sales (i.e., declining balance sales) | 46.5% | 21.4% | 44.3% | 33.5% | 18.7% | 32.4% |
| All Other Sales | 3.5% | 0.2% | 9.8% | 5.8% | 12.3% | 1.8% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.0% | 0.0% | 0.0% | 0.5% | 0.1% | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | | |
| Labor Costs: | | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 6.1% | 6.8% | 5.1% | 5.4% | 2.3% | 3.4% |
| Nonexempt (i.e., hourly) Employee Wages | 7.1% | 13.0% | 10.8% | 6.1% | 3.7% | 7.3% |
| Student Wages | 6.2% | 1.5% | 1.7% | 8.4% | 9.8% | 4.1% |
| Temporary Employee Costs | 0.7% | 1.4% | 1.1% | 0.2% | 0.2% | 0.6% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 4.5% | 6.3% | 4.1% | 3.7% | 3.6% | 4.2% |
| Total Labor Costs | 24.6% | 29.0% | 22.7% | 23.7% | 19.5% | 19.7% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 59.8% | 52.5% | 56.3% | 52.9% | 58.7% | 54.6% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | 84.3% | 81.6% | 79.0% | 76.6% | 78.2% | 74.2% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 0.7% | 1.1% | 0.8% | 1.3% | 1.4% | 1.7% |
| Smallwares (i.e., china & small equipment replacement) | 0.3% | 0.1% | 0.2% | 0.3% | 0.2% | 0.3% |
| Maintenance & Repairs of Equipment | 0.5% | 0.5% | 0.8% | 1.2% | 0.4% | 0.5% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 3.3% | 7.3% | 8.3% | 3.4% | 2.1% | 1.8% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 4.8% | 9.1% | 10.1% | 6.1% | 4.0% | 4.3% |
| TOTAL DIRECT EXPENSES | 89.1% | 90.7% | 89.0% | 82.7% | 82.2% | 78.5% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 10.9% | 9.4% | 11.0% | 17.8% | 17.9% | 21.5% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.4% | 0.3% | 0.5% | 1.8% | 0.5% | 1.4% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 3.6% | 2.9% | 5.9% | 4.9% | 3.5% | 3.1% |
| SURPLUS (OR DEFICIT) | 5.9% | 6.2% | 4.6% | 11.1% | 13.9% | 17.1% |

| | Northeast | Mid-Atlantic | Southern | Midwest | Continental | Pacific |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) | | | | | | |
| (Excludes Convenience Stores) | | | | | | |
| REVENUES: | | | | | | |
| Cash/Bank Charge Cards | 68.8% | 59.6% | 42.0% | 68.1% | 28.9% | 65.7% |
| Charges (departmental, student & staff) | 3.7% | 16.8% | 4.4% | 7.9% | 4.9% | 7.9% |
| Board Plans (i.e., meal plan) | 5.2% | 4.8% | 23.3% | 0.0% | 31.1% | 13.0% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 3.9% | 12.6% | 19.7% | 3.2% | 19.5% | 13.5% |
| Debit Money Sales (i.e., declining balance sales) | 7.6% | 2.9% | 10.7% | 3.4% | 2.1% | 0.0% |
| All Other Sales | 10.9% | 3.3% | 0.0% | 17.4% | 13.5% | 0.0% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 1.7% | 0.9% | 3.7% | 0.8% | 7.2% | 6.8% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | | | |
| Labor Costs: | | | | | | |
| Exempt Employee Wages (salaried staff and managers) | 12.3% | 10.5% | 29.1% | 4.0% | 6.8% | 7.6% |
| Nonexempt (i.e., hourly) Employee Wages | 11.0% | 10.6% | 9.2% | 19.7% | 21.0% | 16.7% |
| Student Wages | 8.5% | 1.8% | 1.5% | 7.6% | 11.5% | 7.4% |
| Temporary Employee Costs | 3.0% | 3.5% | 2.8% | 2.7% | 4.9% | 8.2% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 8.1% | 7.2% | 12.1% | 3.3% | 9.2% | 10.5% |
| Total Labor Costs | 42.9% | 33.6% | 54.8% | 37.3% | 53.3% | 50.3% |
| Food & Beverage Costs | 29.5% | 20.7% | 12.7% | 38.3% | 28.0% | 23.3% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 72.4% | 54.2% | 67.5% | 75.5% | 81.3% | 73.6% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.0% | 3.7% | 2.1% | 3.2% | 3.0% | 1.7% |
| Smallwares (i.e., china & small equipment replacement) | 1.3% | 0.4% | 2.8% | 0.3% | 0.3% | 0.5% |
| Maintenance & Repairs of Equipment | 2.0% | 1.0% | 2.7% | 0.5% | 3.6% | 1.8% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 11.2% | 6.1% | 11.7% | 2.1% | 4.6% | 19.4% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 16.5% | 11.2% | 19.3% | 6.1% | 11.5% | 23.5% |
| TOTAL DIRECT EXPENSES | 88.9% | 65.4% | 86.8% | 81.6% | 92.8% | 97.1% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 12.8% | 35.5% | 16.8% | 19.1% | 14.5% | 9.7% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.3% | 0.7% | 1.1% | 1.5% | 2.9% | 3.0% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 7.0% | 12.5% | -17.3% | 8.9% | 12.3% | 8.1% |
| SURPLUS (OR DEFICIT) | 5.5% | 22.3% | 33.0% | 8.7% | -0.7% | -1.4% |

| | Northeast | Mid-Atlantic | Southern | Midwest | Continental | Pacific |
|--|-----------|--------------|-----------|-----------|-------------|-----------|
| PRODUCTIVITY INFORMATION | | | | | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | | | | | |
| 1 Student (full and part-time) Overall | \$2,193 | \$1,452 | \$852 | \$996 | \$941 | \$1,221 |
| 2 Residential Student Overall | \$4,792 | \$4,043 | \$3,405 | \$3,894 | \$4,409 | \$4,122 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$317 | \$301 | \$229 | \$211 | \$213 | \$309 |
| 4 Square Foot of Seating Area | \$681 | \$773 | \$429 | \$454 | \$365 | \$576 |
| 5 Square Foot of All Non-Seating Areas | \$628 | \$476 | \$353 | \$461 | \$424 | \$737 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$986,330 | \$770,316 | \$726,032 | \$784,437 | \$1,083,094 | \$895,285 |
| 7 Permanent Staff Employee (based on FTE) | \$199,272 | \$133,954 | \$135,271 | \$240,398 | \$173,377 | \$200,426 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | | | | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$102.25 | \$105.87 | \$72.69 | \$73.80 | \$74.35 | \$78.20 |
| 9 Square Foot of Seating Area | \$205.50 | \$239.43 | \$155.45 | \$170.89 | \$133.25 | \$149.88 |
| 10 Square Foot of All Non-Seating Areas | \$217.69 | \$152.18 | \$127.07 | \$142.60 | \$155.89 | \$175.21 |
| FOODSERVICE LABOR COST | | | | | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$32,605 | \$26,391 | \$27,731 | \$33,648 | \$32,526 | \$35,485 |
| 12 Annual Student Wages per Student Employee (in FTE) | \$18,603 | \$16,154 | \$16,488 | \$16,694 | \$17,699 | \$19,750 |
| 13 Average Labor Cost per Student Labor Hr. | \$8.94 | \$7.77 | \$7.93 | \$8.03 | \$8.51 | \$9.50 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | 23.6% | 22.0% | 20.1% | 18.3% | 20.2% | 24.0% |
| BOARD OPERATIONS: | | | | | | |
| 15 Revenues per Board Operation Meal | \$10.98 | \$12.63 | \$9.25 | \$9.89 | \$9.45 | \$8.61 |
| 16 Revenues per Year per Student Participating in Meal Plans | \$2,657 | \$3,214 | \$1,560 | \$2,639 | \$2,971 | \$3,200 |
| 17 Meals per Operational Labor Hour | 5.10 | 4.57 | 5.57 | 5.14 | 5.58 | 5.86 |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | 4.90 | 4.12 | 5.44 | 4.81 | 4.71 | 5.21 |
| 19 Operational Labor Cost per Meal Served | \$3.05 | \$3.21 | \$2.36 | \$3.29 | \$2.44 | \$2.70 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$3.43 | \$4.40 | \$2.94 | \$3.61 | \$3.15 | \$3.10 |
| 21 Food & Beverage Cost per Meal Served | \$2.68 | \$2.77 | \$2.85 | \$2.84 | \$2.66 | \$2.68 |
| 22 Operational Labor Cost per Operational Labor Hour | \$16.24 | \$16.47 | \$14.30 | \$14.70 | \$12.32 | \$14.52 |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$18.16 | \$17.22 | \$15.44 | \$15.41 | \$13.43 | \$15.18 |
| 24 Operational Labor Cost as a % of Board Operation Revenues | 31.0% | 29.7% | 28.5% | 30.8% | 24.9% | 30.1% |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | 33.0% | 33.9% | 32.8% | 38.2% | 33.6% | 36.5% |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | 26.6% | 26.5% | 30.5% | 29.0% | 29.9% | 29.2% |

| | Northeast | Mid-Atlantic | Southern | Midwest | Continental | Pacific |
|--|------------------|---------------------|-----------------|----------------|--------------------|----------------|
| RETAIL OPERATIONS: | | | | | | |
| 27 Revenues per Retail Operation Meal | \$5.29 | \$5.16 | \$4.48 | \$4.65 | \$4.29 | \$5.23 |
| 28 Meals per Operational Labor Hour | 8.26 | 8.73 | 7.63 | 7.80 | 7.70 | 8.64 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | 7.50 | 7.57 | 6.71 | 6.42 | 6.67 | 7.01 |
| 30 Operational Labor Cost per Meal Served | \$2.19 | \$2.14 | \$1.53 | \$1.79 | \$1.65 | \$1.88 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.52 | \$2.17 | \$1.64 | \$2.16 | \$1.79 | \$2.32 |
| 32 Food & Beverage Cost per Meal Served | \$2.02 | \$1.87 | \$2.06 | \$1.64 | \$1.88 | \$2.09 |
| 33 Operational Labor Cost per Operational Labor Hour | \$15.99 | \$14.56 | \$12.01 | \$13.00 | \$11.44 | \$14.99 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$17.32 | \$16.46 | \$15.29 | \$14.31 | \$12.02 | \$17.07 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | 39.5% | 42.8% | 33.5% | 37.7% | 38.5% | 37.0% |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | 45.7% | 46.5% | 41.2% | 46.1% | 43.1% | 43.9% |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | 38.0% | 39.8% | 39.3% | 36.9% | 36.6% | 40.5% |
| TOTAL RETAIL & BOARD OPERATIONS: | | | | | | |
| 38 Revenues per Retail & Board Meal Served | \$8.36 | \$9.50 | \$6.20 | \$8.00 | \$7.29 | \$7.70 |
| 39 Meals per Operational Labor Hour | 6.55 | 5.89 | 6.63 | 5.93 | 6.06 | 6.26 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | 6.32 | 5.42 | 6.35 | 5.32 | 5.01 | 5.72 |
| 41 Operational Labor Cost per Meal Served | \$2.83 | \$2.64 | \$1.86 | \$2.04 | \$2.13 | \$2.16 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$3.09 | \$3.22 | \$2.02 | \$2.80 | \$2.32 | \$2.75 |
| 43 Food & Beverage Cost per Meal Served | \$2.25 | \$2.39 | \$2.20 | \$2.26 | \$2.42 | \$2.46 |
| 44 Operational Labor Cost per Operational Labor Hour | \$17.42 | \$16.10 | \$13.41 | \$13.84 | \$11.36 | \$13.51 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$19.17 | \$17.02 | \$14.19 | \$14.62 | \$12.36 | \$15.07 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | 33.3% | 32.1% | 31.2% | 33.0% | 25.2% | 30.8% |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | 34.6% | 34.6% | 34.5% | 37.0% | 29.3% | 35.3% |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | 29.9% | 29.2% | 36.1% | 31.4% | 29.7% | 33.1% |

| | Northeast | Mid-Atlantic | Southern | Midwest | Continental | Pacific |
|--|-----------|--------------|----------|---------|-------------|---------|
| CONVENIENCE STORE PERFORMANCE | | | | | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | | | | | |
| PRODUCTIVITY INFORMATION | | | | | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | \$643 | \$551 | \$478 | \$511 | \$530 | \$928 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | \$4.07 | \$5.22 | \$3.94 | \$4.24 | \$4.36 | \$6.23 |
| 51 Operational Labor Cost per Operational Labor Hour | \$14.65 | \$18.99 | \$12.79 | \$12.54 | \$11.41 | \$10.52 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | \$16.81 | \$19.70 | \$14.83 | \$14.99 | \$12.25 | \$12.01 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | | | | | |
| 53 Total Convenience Store Revenues | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| 54 Total Cost of Goods Sold (including food and non-food items) | 59.8% | 52.5% | 56.3% | 52.9% | 58.7% | 54.6% |
| 55 Gross Margin | 40.3% | 47.5% | 43.8% | 47.1% | 41.3% | 45.5% |
| 56 Total Labor Cost (including fringe benefits) | 24.6% | 29.0% | 22.7% | 23.7% | 19.5% | 19.7% |
| 57 Operational Labor Cost | 20.9% | 26.1% | 18.8% | 19.6% | 13.4% | 13.3% |
| BACKGROUND INFORMATION | | | | | | |
| Percentage of Students That are: | | | | | | |
| 58 Full-Time | 91.2% | 83.4% | 81.1% | 80.1% | 79.0% | 88.8% |
| 59 Part-Time | 8.8% | 16.6% | 18.9% | 20.0% | 21.0% | 11.2% |
| Percentage of Students That are: | | | | | | |
| 60 Residential | 57.0% | 52.2% | 28.5% | 36.6% | 34.1% | 35.5% |
| 61 Commuter | 43.0% | 47.8% | 71.5% | 63.4% | 65.9% | 64.5% |
| Percentage of Students That Participated in Meal Plans That are: | | | | | | |
| 62 Residential | 86.1% | 86.8% | 77.7% | 88.3% | 77.3% | 83.4% |
| 63 Commuter | 13.9% | 13.2% | 22.3% | 11.7% | 22.7% | 16.6% |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | | | | | |
| 64 Seating Areas | 48.6% | 47.2% | 47.0% | 48.1% | 51.1% | 54.6% |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | 51.4% | 52.8% | 53.0% | 51.9% | 48.9% | 45.4% |
| Percentage of Full-Time Foodservice Employees that are: | | | | | | |
| 66 Management | 16.9% | 29.7% | 29.5% | 27.0% | 21.9% | 27.8% |
| 67 Permanent Staff | 83.1% | 70.3% | 70.5% | 73.0% | 78.1% | 72.2% |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | 50.0% | 27.3% | 10.5% | 66.7% | 15.8% | 41.2% |
| Percentage of Temporary Employees (based on FTE) that are: | | | | | | |
| 69 On-Call Part-Time | 29.8% | 34.6% | 32.7% | 18.5% | 24.2% | 23.8% |
| 70 Non-Traditional | 6.8% | 2.5% | 17.5% | 2.1% | 6.9% | 2.0% |
| 71 Students | 63.4% | 63.0% | 49.8% | 79.5% | 68.9% | 74.1% |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | 19.6% | 16.6% | 22.2% | 46.8% | 37.1% | 36.2% |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | 40.0% | 100.0% | 25.0% | 25.0% | 65.0% | 40.0% |
| 74 Percentage of Respondents Utilizing Work Study Students | 80.0% | 65.2% | 25.0% | 61.8% | 88.9% | 65.0% |

Prep Schools/Academies and Community Colleges *

| | Prep Schools/Academies | Community Colleges |
|--|------------------------|--------------------|
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | N/A | 53.1% |
| Charges (departmental, student & staff) | N/A | 5.7% |
| Catering/Conferences (excludes catering provided by external caterers) | N/A | 9.1% |
| Board Plans (i.e., meal plan) | N/A | 26.6% |
| Commissions (including vending) (3rd party rents such as fast food companies) | N/A | 3.1% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 1.8% |
| All Other Sales | N/A | 0.7% |
| TOTAL REVENUES | N/A | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 1.6% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 9.6% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 18.2% |
| Student Wages | N/A | 6.1% |
| Temporary Employee Costs | N/A | 2.9% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 6.5% |
| Total Labor Costs | N/A | 43.3% |
| Food & Beverage Costs | N/A | 35.4% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 78.7% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | N/A | 2.3% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 5.3% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.9% |
| Maintenance & Repairs of Equipment | N/A | 2.1% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 3.1% |
| TOTAL DIRECT EXPENSES | N/A | 92.4% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 9.3% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 0.6% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 4.1% |
| SURPLUS (OR DEFICIT) | N/A | 4.6% |

*NOTE: Due to limited sample sizes, certain data items have been omitted for prep schools/academies, and community colleges.

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| | Prep Schools/Academies | Community Colleges |
|--|------------------------|--------------------|
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | |
| (Excludes Convenience Stores) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | N/A | 2.3% |
| Charges (departmental, student & staff) | N/A | 23.0% |
| Board Plans (i.e., meal plan) | N/A | 73.2% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 0.6% |
| All Other Sales | N/A | 0.9% |
| TOTAL REVENUES | N/A | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.1% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 4.3% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 8.9% |
| Student Wages | N/A | 11.1% |
| Temporary Employee Costs | N/A | 0.5% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 7.1% |
| Total Labor Costs | N/A | 31.8% |
| Food & Beverage Costs | N/A | 32.1% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 63.9% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 4.3% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.8% |
| Maintenance & Repairs of Equipment | N/A | 2.3% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 2.8% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 10.2% |
| TOTAL DIRECT EXPENSES | N/A | 74.1% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 25.9% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 0.9% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 4.9% |
| SURPLUS (OR DEFICIT) | N/A | 20.1% |

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Prep Schools/Academies and Community Colleges *

| | Prep Schools/Academies | Community Colleges |
|--|------------------------|--------------------|
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | N/A | 82.0% |
| Charges (departmental, student & staff) | N/A | 3.5% |
| Board Plans (i.e., meal plan) | N/A | 6.9% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 4.4% |
| All Other Sales | N/A | 3.2% |
| TOTAL REVENUES | N/A | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.1% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 7.1% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 24.5% |
| Student Wages | N/A | 12.0% |
| Temporary Employee Costs | N/A | 0.1% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 8.9% |
| Total Labor Costs | N/A | 52.5% |
| Food & Beverage Costs | N/A | 40.2% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 92.7% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 5.7% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 1.1% |
| Maintenance & Repairs of Equipment | N/A | 1.9% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 6.1% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 14.7% |
| TOTAL DIRECT EXPENSES | N/A | 107.4% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | -7.3% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 0.3% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 7.0% |
| SURPLUS (OR DEFICIT) | N/A | -14.6% |

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| | Prep Schools/Academies | Community Colleges |
|--|------------------------|--------------------|
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) | | |
| (Excludes Convenience Stores) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | N/A | 5.8% |
| Charges (departmental, student & staff) | N/A | 45.3% |
| Catering/Conferences (excludes catering provided by external caterers) | N/A | 48.8% |
| Board Plans (i.e., meal plan) | N/A | 0.0% |
| Commissions (including vending)(3rd party rents such as fast food companies) | N/A | 0.2% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 0.0% |
| All Other Sales | N/A | 0.0% |
| TOTAL REVENUES | N/A | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 2.4% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 12.0% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 10.8% |
| Student Wages | N/A | 13.1% |
| Temporary Employee Costs | N/A | 1.6% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 9.3% |
| Total Labor Costs | N/A | 46.8% |
| Food & Beverage Costs | N/A | 35.7% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | 82.5% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 5.7% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 1.5% |
| Maintenance & Repairs of Equipment | N/A | 1.7% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 4.6% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 13.5% |
| TOTAL DIRECT EXPENSES | N/A | 95.9% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 6.5% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 0.2% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 7.6% |
| SURPLUS (OR DEFICIT) | N/A | -1.3% |

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Prep Schools/Academies and Community Colleges *

| | Prep Schools/Academies | Community Colleges |
|--|------------------------|--------------------|
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | N/A | 83.5% |
| Charges (departmental, student & staff) | N/A | 4.3% |
| Board Plans (i.e., meal plan) | N/A | 1.4% |
| Debit Money Sales (i.e., declining balance sales) | N/A | 10.8% |
| All Other Sales | N/A | 0.0% |
| TOTAL REVENUES | N/A | 100.0% |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | 5.3% |
| Nonexempt (i.e., hourly) Employee Wages | N/A | 4.8% |
| Student Wages | N/A | 8.0% |
| Temporary Employee Costs | N/A | 0.0% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | 4.1% |
| Total Labor Costs | N/A | 22.1% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | N/A | 54.4% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | N/A | 76.5% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | 2.2% |
| Smallwares (i.e., china & small equipment replacement) | N/A | 0.4% |
| Maintenance & Repairs of Equipment | N/A | 0.3% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | 8.2% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | 11.1% |
| TOTAL DIRECT EXPENSES | N/A | 87.6% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | 12.4% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | 0.3% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | 2.6% |
| SURPLUS (OR DEFICIT) | N/A | 9.6% |

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| | Prep Schools/Academies | Community Colleges |
|--|------------------------|--------------------|
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) (Excludes Convenience Stores) | | |
| REVENUES: | | |
| Cash/Bank Charge Cards | N/A | N/A |
| Charges (departmental, student & staff) | N/A | N/A |
| Board Plans (i.e., meal plan) | N/A | N/A |
| Commissions (including vending)(3rd party rents such as fast food companies) | N/A | N/A |
| Debit Money Sales (i.e., declining balance sales) | N/A | N/A |
| All Other Sales | N/A | N/A |
| TOTAL REVENUES | N/A | N/A |
| NON-OPERATING INCOME: | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | N/A | N/A |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | |
| Labor Costs: | | |
| Exempt Employee Wages (salaried staff and managers) | N/A | N/A |
| Nonexempt (i.e., hourly) Employee Wages | N/A | N/A |
| Student Wages | N/A | N/A |
| Temporary Employee Costs | N/A | N/A |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | N/A | N/A |
| Total Labor Costs | N/A | N/A |
| Food & Beverage Costs | N/A | N/A |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | N/A | N/A |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | N/A | N/A |
| Smallwares (i.e., china & small equipment replacement) | N/A | N/A |
| Maintenance & Repairs of Equipment | N/A | N/A |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | N/A | N/A |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | N/A | N/A |
| TOTAL DIRECT EXPENSES | N/A | N/A |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | N/A | N/A |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | N/A | N/A |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | N/A | N/A |
| SURPLUS (OR DEFICIT) | N/A | N/A |

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Prep Schools/Academies and Community Colleges *

| | Prep Schools/Academies | Community Colleges |
|--|------------------------|--------------------|
| PRODUCTIVITY INFORMATION | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | |
| 1 Student (full and part-time) Overall | N/A | \$143 |
| 2 Residential Student Overall | N/A | \$2,450 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | N/A | \$116 |
| 4 Square Foot of Seating Area | N/A | \$206 |
| 5 Square Foot of All Non-Seating Areas | N/A | \$220 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | N/A | \$549,414 |
| 7 Permanent Staff Employee (based on FTE) | N/A | \$164,831 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | N/A | \$22.14 |
| 9 Square Foot of Seating Area | N/A | \$47.29 |
| 10 Square Foot of All Non-Seating Areas | N/A | \$58.30 |
| FOODSERVICE LABOR COST | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | N/A | \$35,407 |
| 12 Annual Student Wages per Student Employee (in FTE) | N/A | \$19,806 |
| 13 Average Labor Cost per Student Labor Hr. | N/A | \$9.52 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | N/A | 15.0% |
| BOARD OPERATIONS: | | |
| 15 Revenues per Board Operation Meal | N/A | \$9.20 |
| 16 Revenues per Year per Student Participating in Meal Plans | N/A | \$2,183 |
| 17 Meals per Operational Labor Hour | N/A | N/A |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | N/A | N/A |
| 19 Operational Labor Cost per Meal Served | N/A | \$2.34 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | N/A | N/A |
| 21 Food & Beverage Cost per Meal Served | N/A | \$2.43 |
| 22 Operational Labor Cost per Operational Labor Hour | N/A | N/A |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | N/A | N/A |
| 24 Operational Labor Cost as a % of Board Operation Revenues | N/A | 23.9% |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | N/A | 31.8% |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | N/A | 32.1% |

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| | Prep Schools/Academies | Community Colleges |
|--|-------------------------------|---------------------------|
| RETAIL OPERATIONS: | | |
| 27 Revenues per Retail Operation Meal | N/A | \$3.93 |
| 28 Meals per Operational Labor Hour | N/A | 7.18 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | N/A | 6.21 |
| 30 Operational Labor Cost per Meal Served | N/A | \$1.70 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | N/A | \$2.17 |
| 32 Food & Beverage Cost per Meal Served | N/A | \$1.54 |
| 33 Operational Labor Cost per Operational Labor Hour | N/A | \$13.93 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | N/A | \$15.04 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | N/A | 46.8% |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | N/A | 52.5% |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | N/A | 40.2% |
| TOTAL RETAIL & BOARD OPERATIONS: | | |
| 38 Revenues per Retail & Board Meal Served | N/A | \$5.83 |
| 39 Meals per Operational Labor Hour | N/A | 6.63 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | N/A | 5.96 |
| 41 Operational Labor Cost per Meal Served | N/A | \$1.84 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | N/A | \$2.27 |
| 43 Food & Beverage Cost per Meal Served | N/A | \$2.08 |
| 44 Operational Labor Cost per Operational Labor Hour | N/A | \$13.46 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | N/A | \$15.62 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | N/A | 41.4% |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | N/A | 51.6% |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | N/A | 35.6% |

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Prep Schools/Academies and Community Colleges *

| | Prep Schools/Academies | Community Colleges |
|--|------------------------|--------------------|
| CONVENIENCE STORE PERFORMANCE | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | |
| PRODUCTIVITY INFORMATION | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | N/A | \$404 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | N/A | \$2.48 |
| 51 Operational Labor Cost per Operational Labor Hour | N/A | \$13.92 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | N/A | \$17.01 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | |
| 53 Total Convenience Store Revenues | N/A | 100.0% |
| 54 Total Cost of Goods Sold (including food and non-food items) | N/A | 54.4% |
| 55 Gross Margin | N/A | 45.6% |
| 56 Total Labor Cost (including fringe benefits) | N/A | 22.1% |
| 57 Operational Labor Cost | N/A | 16.2% |
| BACKGROUND INFORMATION | | |
| Percentage of Students That are: | | |
| 58 Full-Time | N/A | 56.1% |
| 59 Part-Time | N/A | 43.9% |
| Percentage of Students That are: | | |
| 60 Residential | N/A | 12.3% |
| 61 Commuter | N/A | 87.7% |
| Percentage of Students That Participated in Meal Plans That are: | | |
| 62 Residential | N/A | 58.6% |
| 63 Commuter | N/A | 41.4% |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | |
| 64 Seating Areas | N/A | 53.4% |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | N/A | 46.6% |
| Percentage of Full-Time Foodservice Employees that are: | | |
| 66 Management | N/A | 43.9% |
| 67 Permanent Staff | N/A | 56.1% |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | N/A | 30.0% |
| Percentage of Temporary Employees (based on FTE) that are: | | |
| 69 On-Call Part-Time | N/A | 30.4% |
| 70 Non-Traditional | N/A | 22.7% |
| 71 Students | N/A | 47.0% |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | N/A | 38.3% |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | N/A | 12.5% |
| 74 Percentage of Respondents Utilizing Work Study Students | N/A | 66.7% |

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Schools with Contracted Foodservices

| | All Schools with Contracted Foodservices | Most Efficient Contracted School Operators with Lowest Direct Expenses to Revenues | Contracted Schools with Total Revenues Under \$7 Million | Contracted Schools with Total Revenues Over \$7 Million |
|--|--|---|---|--|
| TOTAL OPERATIONS INCOME STATEMENT (% OF TOTAL REVENUES) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 20.9% | 17.7% | 23.5% | 19.8% |
| Charges (departmental, student & staff) | 2.0% | 2.4% | 0.1% | 2.7% |
| Catering/Conferences (excludes catering provided by external caterers) | 8.0% | 5.6% | 11.0% | 6.7% |
| Board Plans (i.e., meal plan) | 54.3% | 62.9% | 49.6% | 56.2% |
| Commissions (including vending) (3rd party rents such as fast food companies) | 0.6% | 0.4% | 1.5% | 0.2% |
| Debit Money Sales (i.e., declining balance sales) | 12.6% | 8.3% | 13.4% | 12.2% |
| All Other Sales | 1.7% | 2.9% | 0.9% | 2.1% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.5% | 0.0% | 1.8% | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 6.2% | 6.2% | 7.1% | 5.9% |
| Nonexempt (i.e., hourly) Employee Wages | 21.4% | 18.6% | 23.0% | 20.8% |
| Student Wages | 1.0% | 0.8% | 0.8% | 1.0% |
| Temporary Employee Costs | 0.4% | 0.4% | 1.0% | 0.1% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 7.0% | 5.8% | 8.1% | 6.6% |
| Total Labor Costs | 36.0% | 31.7% | 39.9% | 34.5% |
| Food & Beverage Costs | 30.6% | 29.7% | 33.4% | 29.5% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 66.6% | 61.4% | 73.3% | 63.9% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 3.0% | 1.2% | 3.9% | 2.6% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.5% | 2.6% | 4.0% | 3.2% |
| Smallwares (i.e., china & small equipment replacement) | 0.6% | 0.5% | 0.5% | 0.6% |
| Maintenance & Repairs of Equipment | 0.9% | 0.6% | 1.5% | 0.6% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 9.2% | 6.4% | 6.8% | 10.2% |
| TOTAL DIRECT EXPENSES | 83.7% | 72.7% | 90.0% | 81.2% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 16.8% | 27.3% | 11.9% | 18.9% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.0% | 1.2% | 0.7% | 1.1% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 6.0% | 6.8% | 10.1% | 4.4% |
| SURPLUS (OR DEFICIT) | 9.8% | 19.4% | 1.1% | 13.4% |

*NOTE: Due to limited sample sizes, certain data items have been omitted for prep schools/academies, and community colleges.

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| | All Schools with Contracted Foodservices | Most Efficient Contracted School Operators with Lowest Direct Expenses to Revenues | Contracted Schools with Total Revenues Under \$7 Million | Contracted Schools with Total Revenues Over \$7 Million |
|--|---|---|---|--|
| BOARD OPERATIONS INCOME STATEMENT (% OF BOARD REVENUES) | | | | |
| (Excludes Convenience Stores) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 2.0% | 1.8% | N/A | 2.1% |
| Charges (departmental, student & staff) | 1.2% | 1.3% | N/A | 1.5% |
| Board Plans (i.e., meal plan) | 93.6% | 92.3% | N/A | 92.4% |
| Debit Money Sales (i.e., declining balance sales) | 1.4% | 1.8% | N/A | 1.8% |
| All Other Sales | 1.8% | 2.9% | N/A | 2.3% |
| TOTAL REVENUES | 100.0% | 100.0% | N/A | 100.0% |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.1% | 0.0% | N/A | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 7.2% | 6.7% | N/A | 5.6% |
| Nonexempt (i.e., hourly) Employee Wages | 19.9% | 19.3% | N/A | 20.9% |
| Student Wages | 0.6% | 0.7% | N/A | 0.8% |
| Temporary Employee Costs | 0.0% | 0.1% | N/A | 0.1% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 6.2% | 5.8% | N/A | 6.3% |
| Total Labor Costs | 34.0% | 32.5% | N/A | 33.7% |
| Food & Beverage Costs | 28.6% | 27.4% | N/A | 28.1% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 62.5% | 59.8% | N/A | 61.7% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.1% | 2.1% | N/A | 3.0% |
| Smallwares (i.e., china & small equipment replacement) | 0.7% | 0.6% | N/A | 0.6% |
| Maintenance & Repairs of Equipment | 0.9% | 0.9% | N/A | 0.8% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 8.8% | 5.7% | N/A | 8.9% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 13.4% | 9.3% | N/A | 13.3% |
| TOTAL DIRECT EXPENSES | 76.0% | 69.1% | N/A | 74.9% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 24.1% | 30.9% | N/A | 25.1% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 1.0% | 1.6% | N/A | 1.1% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 6.1% | 7.3% | N/A | 5.1% |
| SURPLUS (OR DEFICIT) | 17.0% | 22.0% | N/A | 18.9% |

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Schools with Contracted Foodservices

| | All Schools with Contracted Foodservices | Most Efficient Contracted School Operators with Lowest Direct Expenses to Revenues | Contracted Schools with Total Revenues Under \$7 Million | Contracted Schools with Total Revenues Over \$7 Million |
|--|--|---|---|--|
| RETAIL OPERATIONS INCOME STATEMENT (% OF RETAIL REVENUES) | | | | |
| (Includes retail operations and any convenience store operations with over 20% of sales from prepared foods) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 45.2% | 47.8% | 28.9% | 48.5% |
| Charges (departmental, student & staff) | 0.6% | 0.9% | 0.1% | 0.8% |
| Board Plans (i.e., meal plan) | 16.9% | 13.6% | 25.1% | 14.4% |
| Debit Money Sales (i.e., declining balance sales) | 35.4% | 35.0% | 44.9% | 33.7% |
| All Other Sales | 2.0% | 2.6% | 1.0% | 2.6% |
| TOTAL REVENUES | 100.0% | 100.0% | 100.0% | 100.0% |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.9% | 0.0% | 3.1% | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 8.3% | 6.7% | 13.9% | 5.7% |
| Nonexempt (i.e., hourly) Employee Wages | 26.1% | 24.4% | 22.8% | 26.3% |
| Student Wages | 1.8% | 3.1% | 0.6% | 2.5% |
| Temporary Employee Costs | 0.1% | 0.0% | 0.2% | 0.0% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 9.6% | 8.4% | 10.9% | 8.5% |
| Total Labor Costs | 45.9% | 42.7% | 48.4% | 43.0% |
| Food & Beverage Costs | 36.8% | 35.4% | 40.4% | 36.3% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 82.7% | 78.1% | 88.8% | 79.3% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 4.8% | 5.5% | 4.2% | 5.1% |
| Smallwares (i.e., china & small equipment replacement) | 0.4% | 0.4% | 0.2% | 0.5% |
| Maintenance & Repairs of Equipment | 0.6% | 0.6% | 0.6% | 0.6% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 9.9% | 7.2% | 6.3% | 12.2% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 15.7% | 13.8% | 11.3% | 18.4% |
| TOTAL DIRECT EXPENSES | 98.3% | 91.8% | 100.1% | 97.7% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 2.6% | 8.2% | 3.0% | 2.3% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.5% | 0.8% | 0.0% | 0.7% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 5.0% | 6.7% | 5.6% | 5.2% |
| SURPLUS (OR DEFICIT) | -2.9% | 0.7% | -2.6% | -3.6% |

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| | All Schools with Contracted Foodservices | Most Efficient Contracted School Operators with Lowest Direct Expenses to Revenues | Contracted Schools with Total Revenues Under \$7 Million | Contracted Schools with Total Revenues Over \$7 Million |
|--|---|---|---|--|
| CATERING OPERATIONS INCOME STATEMENT (% OF CATERING REVENUES) | | | | |
| (Excludes Convenience Stores) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 12.4% | 15.7% | N/A | 8.6% |
| Charges (departmental, student & staff) | 13.3% | 18.0% | N/A | 17.4% |
| Catering/Conferences (excludes catering provided by external caterers) | 72.6% | 62.5% | N/A | 71.9% |
| Board Plans (i.e., meal plan) | 0.2% | 0.3% | N/A | 0.2% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 0.0% | 0.0% | N/A | 0.0% |
| Debit Money Sales (i.e., declining balance sales) | 0.0% | 0.0% | N/A | 0.0% |
| All Other Sales | 1.5% | 3.5% | N/A | 1.9% |
| TOTAL REVENUES | 100.0% | 100.0% | N/A | 100.0% |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.0% | 0.0% | N/A | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 11.8% | 14.0% | N/A | 11.3% |
| Nonexempt (i.e., hourly) Employee Wages | 22.2% | 23.3% | N/A | 24.9% |
| Student Wages | 2.8% | 1.1% | N/A | 2.1% |
| Temporary Employee Costs | 1.6% | 0.9% | N/A | 0.7% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 9.3% | 11.0% | N/A | 9.2% |
| Total Labor Costs | 47.7% | 50.3% | N/A | 48.2% |
| Food & Beverage Costs | 31.9% | 27.1% | N/A | 30.9% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 79.7% | 77.4% | N/A | 79.1% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 3.4% | 3.4% | N/A | 3.7% |
| Smallwares (i.e., china & small equipment replacement) | 1.2% | 0.9% | N/A | 0.9% |
| Maintenance & Repairs of Equipment | 0.5% | 0.9% | N/A | 0.6% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 8.5% | 7.8% | N/A | 9.9% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 13.6% | 12.9% | N/A | 15.1% |
| TOTAL DIRECT EXPENSES | 93.3% | 90.3% | N/A | 94.2% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 6.7% | 9.7% | N/A | 5.8% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.5% | 0.7% | N/A | 0.6% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 6.5% | 3.4% | N/A | 2.7% |
| SURPLUS (OR DEFICIT) | -0.3% | 5.6% | N/A | 2.5% |

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Schools with Contracted Foodservices

| | All Schools with Contracted Foodservices | Most Efficient Contracted School Operators with Lowest Direct Expenses to Revenues | Contracted Schools with Total Revenues Under \$7 Million | Contracted Schools with Total Revenues Over \$7 Million |
|--|--|---|---|--|
| CONVENIENCE STORE INCOME STATEMENT (% OF CONVENIENCE STORE REVENUES) | | | | |
| (Includes convenience store operations with (less than 20% of sales from prepared foods) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 41.3% | N/A | N/A | 47.1% |
| Charges (departmental, student & staff) | 0.0% | N/A | N/A | 0.0% |
| Board Plans (i.e., meal plan) | 11.1% | N/A | N/A | 4.2% |
| Debit Money Sales (i.e., declining balance sales) | 45.5% | N/A | N/A | 45.9% |
| All Other Sales | 2.1% | N/A | N/A | 2.8% |
| TOTAL REVENUES | 100.0% | N/A | N/A | 100.0% |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.0% | N/A | N/A | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 3.1% | N/A | N/A | 3.3% |
| Nonexempt (i.e., hourly) Employee Wages | 13.2% | N/A | N/A | 14.7% |
| Student Wages | 1.2% | N/A | N/A | 0.9% |
| Temporary Employee Costs | 0.0% | N/A | N/A | 0.0% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 4.6% | N/A | N/A | 3.8% |
| Total Labor Costs | 22.2% | N/A | N/A | 22.6% |
| Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | 54.5% | N/A | N/A | 54.6% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus cost of goods sold) | 76.7% | N/A | N/A | 77.2% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 0.8% | N/A | N/A | 0.9% |
| Smallwares (i.e., china & small equipment replacement) | 0.2% | N/A | N/A | 0.2% |
| Maintenance & Repairs of Equipment | 0.1% | N/A | N/A | 0.2% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 12.9% | N/A | N/A | 15.7% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 13.9% | N/A | N/A | 17.0% |
| TOTAL DIRECT EXPENSES | 90.5% | N/A | N/A | 94.2% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 9.5% | N/A | N/A | 5.8% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.3% | N/A | N/A | 0.3% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 5.3% | N/A | N/A | 4.0% |
| SURPLUS (OR DEFICIT) | 3.9% | N/A | N/A | 1.5% |

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| | All Schools with Contracted Foodservices | Most Efficient Contracted School Operators with Lowest Direct Expenses to Revenues | Contracted Schools with Total Revenues Under \$7 Million | Contracted Schools with Total Revenues Over \$7 Million |
|--|---|---|---|--|
| OTHER OPERATIONS (Including Concessions) INCOME STATEMENT (% OF OTHER REVENUES) (Excludes Convenience Stores) | | | | |
| REVENUES: | | | | |
| Cash/Bank Charge Cards | 83.1% | N/A | N/A | 83.1% |
| Charges (departmental, student & staff) | 0.3% | N/A | N/A | 0.3% |
| Board Plans (i.e., meal plan) | 1.1% | N/A | N/A | 1.1% |
| Commissions (including vending)(3rd party rents such as fast food companies) | 0.0% | N/A | N/A | 0.0% |
| Debit Money Sales (i.e., declining balance sales) | 10.3% | N/A | N/A | 10.3% |
| All Other Sales | 5.2% | N/A | N/A | 5.2% |
| TOTAL REVENUES | 100.0% | N/A | N/A | 100.0% |
| NON-OPERATING INCOME: | | | | |
| Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rentals, etc.) | 0.0% | N/A | N/A | 0.0% |
| DIRECT EXPENSES (AMOUNTS ACTUALLY SPENT; NOT OFFSET BY REVENUES) | | | | |
| Labor Costs: | | | | |
| Exempt Employee Wages (salaried staff and managers) | 1.9% | N/A | N/A | 1.9% |
| Nonexempt (i.e., hourly) Employee Wages | 18.1% | N/A | N/A | 18.1% |
| Student Wages | 1.3% | N/A | N/A | 1.3% |
| Temporary Employee Costs | 2.8% | N/A | N/A | 2.8% |
| Benefits (i.e., insurance, retirement plans, worker's compensation, FICA, unemployment taxes, tuition remission, paid leaves/vacations, etc.) | 4.5% | N/A | N/A | 4.5% |
| Total Labor Costs | 28.5% | N/A | N/A | 28.5% |
| Food & Beverage Costs | 21.6% | N/A | N/A | 21.6% |
| TOTAL PRIME COSTS (i.e., Direct Costs) (Defined as total labor costs plus food and beverage costs) | 50.1% | N/A | N/A | 50.1% |
| Supplies (i.e., paper, chemicals, office supplies, etc.) | 2.0% | N/A | N/A | 2.0% |
| Smallwares (i.e., china & small equipment replacement) | 0.3% | N/A | N/A | 0.3% |
| Maintenance & Repairs of Equipment | 0.2% | N/A | N/A | 0.2% |
| Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel & other direct expenses) | 13.0% | N/A | N/A | 13.0% |
| TOTAL NON-PRIME COSTS (Defined as the total of supplies, smallwares, maintenance & repairs, and miscellaneous direct expenses) | 15.4% | N/A | N/A | 15.4% |
| TOTAL DIRECT EXPENSES | 65.5% | N/A | N/A | 65.5% |
| TOTAL SURPLUS (OR DEFICIT) BEFORE UNCONTROLLABLE COSTS | 34.5% | N/A | N/A | 34.5% |
| Utilities (i.e., gas, electric, water, steam, utilities surcharge/allocation fee) | 0.2% | N/A | N/A | 0.2% |
| All Other Expenses Not Reported Above (such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead, and other non-direct expenses) | 23.9% | N/A | N/A | 23.9% |
| SURPLUS (OR DEFICIT) | 10.3% | N/A | N/A | 10.3% |

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Schools with Contracted Foodservices

| | All Schools with Contracted Foodservices | Most Efficient Contracted School Operators with Lowest Direct Expenses to Revenues | Contracted Schools with Total Revenues Under \$7 Million | Contracted Schools with Total Revenues Over \$7 Million |
|--|--|---|---|--|
| PRODUCTIVITY INFORMATION | | | | |
| TOTAL ANNUAL FOODSERVICE REVENUES PER: | | | | |
| 1 Student (full and part-time) Overall | \$866 | \$1,004 | \$634 | \$989 |
| 2 Residential Student Overall | \$3,593 | \$3,701 | \$3,211 | \$3,721 |
| 3 Total Square Foot of Foodservice Space (excluding convenience stores) | \$206 | \$286 | \$211 | \$201 |
| 4 Square Foot of Seating Area | \$466 | \$537 | \$437 | \$471 |
| 5 Square Foot of All Non-Seating Areas | \$407 | \$495 | \$407 | \$393 |
| 6 Management Employee (based on full-time equivalents; 2080 hrs/year is one FTE) | \$781,255 | \$878,706 | \$773,125 | \$815,730 |
| 7 Permanent Staff Employee (based on FTE) | \$108,321 | \$104,655 | \$103,523 | \$111,628 |
| TOTAL ANNUAL FOODSERVICE OPERATING INCOME PER: | | | | |
| 8 Total Square Foot of Foodservice Space (excluding any convenience stores) | \$66.03 | \$114.64 | \$39.66 | \$76.08 |
| 9 Square Foot of Seating Area | \$156.26 | \$205.50 | \$82.75 | \$171.19 |
| 10 Square Foot of All Non-Seating Areas | \$148.08 | \$243.52 | \$76.17 | \$149.86 |
| FOODSERVICE LABOR COST | | | | |
| 11 Annual Permanent Staff & Management Employee Wages per Permanent Staff & Management Employee (in FTE) | \$26,391 | \$24,579 | \$24,579 | \$26,391 |
| 12 Annual Student Wages per Student Employee (in FTE) | \$16,068 | \$16,874 | N/A | \$16,874 |
| 13 Average Labor Cost per Student Labor Hr. | \$7.72 | \$8.11 | N/A | \$8.11 |
| 14 EMPLOYEE BENEFITS--% OF TOTAL LABOR COST | 21.8% | 19.3% | 24.1% | 20.3% |
| BOARD OPERATIONS: | | | | |
| 15 Revenues per Board Operation Meal | \$9.25 | \$9.55 | N/A | \$9.45 |
| 16 Revenues per Year per Student Participating in Meal Plans | \$1,845 | \$2,419 | \$1,749 | \$1,942 |
| 17 Meals per Operational Labor Hour | 6.27 | 6.25 | 5.21 | 6.49 |
| 18 Meals per Total Labor Hr. (including both operational and administrative labor hours) | 5.52 | 5.45 | 4.88 | 5.52 |
| 19 Operational Labor Cost per Meal Served | \$2.47 | \$2.44 | \$2.50 | \$2.75 |
| 20 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$3.08 | \$3.43 | 3.18 | \$3.22 |
| 21 Food & Beverage Cost per Meal Served | \$2.64 | \$3.10 | \$2.56 | \$2.68 |
| 22 Operational Labor Cost per Operational Labor Hour | \$15.48 | \$14.43 | \$13.69 | \$16.20 |
| 23 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$16.41 | \$15.04 | \$14.12 | \$17.01 |
| 24 Operational Labor Cost as a % of Board Operation Revenues | 26.3% | 22.4% | 22.5% | 25.3% |
| 25 Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | 34.0% | 32.5% | N/A | 33.7% |
| 26 Food & Beverage Cost as a % of Board Operation Revenues | 28.6% | 27.4% | N/A | 28.1% |

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| | All Schools with Contracted Foodservices | Most Efficient Contracted School Operators with Lowest Direct Expenses to Revenues | Contracted Schools with Total Revenues Under \$7 Million | Contracted Schools with Total Revenues Over \$7 Million |
|--|---|---|---|--|
| RETAIL OPERATIONS: | | | | |
| 27 Revenues per Retail Operation Meal | \$4.67 | \$4.51 | \$4.78 | \$4.73 |
| 28 Meals per Operational Labor Hour | 8.68 | 8.59 | 8.76 | 8.54 |
| 29 Meals per Total Labor Hour (including both operational and administrative labor hours) | 8.04 | 7.96 | 7.92 | 8.04 |
| 30 Operational Labor Cost per Meal Served | \$1.62 | \$1.53 | \$1.70 | \$1.84 |
| 31 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.02 | \$2.07 | \$2.10 | \$1.96 |
| 32 Food & Beverage Cost per Meal Served | \$1.67 | \$1.55 | \$2.16 | \$1.62 |
| 33 Operational Labor Cost per Operational Labor Hour | \$11.94 | \$13.23 | \$11.43 | \$15.15 |
| 34 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$16.17 | \$15.38 | \$15.10 | \$16.45 |
| 35 Operational Labor Cost as a % of Retail Operation Revenues | 39.4% | 29.5% | 32.7% | 40.6% |
| 36 Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | 45.9% | 42.7% | 48.4% | 43.0% |
| 37 Food & Beverage Cost as a % of Retail Operation Revenues | 36.8% | 35.4% | 40.4% | 36.3% |
| TOTAL RETAIL & BOARD OPERATIONS: | | | | |
| 38 Revenues per Retail & Board Meal Served | \$6.65 | \$7.40 | N/A | \$6.96 |
| 39 Meals per Operational Labor Hour | 7.36 | 6.91 | 7.69 | 7.25 |
| 40 Meals per Total Labor Hour (including both operational and administrative labor hours) | 6.73 | 5.94 | 7.27 | 6.73 |
| 41 Operational Labor Cost per Meal Served | \$1.91 | \$2.10 | \$1.75 | \$2.15 |
| 42 Total Labor Cost (including operational and administrative labor costs) per Meal Served | \$2.24 | \$2.62 | \$2.12 | \$2.38 |
| 43 Food & Beverage Cost per Meal Served | \$2.17 | \$2.14 | \$2.20 | \$2.17 |
| 44 Operational Labor Cost per Operational Labor Hour | \$13.87 | \$14.11 | \$12.38 | \$14.95 |
| 45 Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | \$15.19 | \$15.19 | \$14.24 | \$16.48 |
| 46 Operational Labor Cost as a % of Total Retail Operation & Board Plan Revenues | 29.7% | 22.8% | 27.6% | 28.1% |
| 47 Total Labor Cost (including operational and administrative labor costs) as a % of Total Retail & Board Operation Revenues | 33.5% | 28.8% | N/A | 31.0% |
| 48 Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | 32.3% | 30.7% | 34.3% | 32.3% |

*NOTE: Due to limited sample sizes, certain data items have been omitted for prep schools/academies, and community colleges.

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Schools with Contracted Foodservices

| | All Schools with Contracted Foodservices | Most Efficient Contracted School Operators with Lowest Direct Expenses to Revenues | Contracted Schools with Total Revenues Under \$7 Million | Contracted Schools with Total Revenues Over \$7 Million |
|--|--|---|---|--|
| CONVENIENCE STORE PERFORMANCE | | | | |
| (Includes only results from convenience stores where less than 20% of sales are from prepared foods) | | | | |
| PRODUCTIVITY INFORMATION | | | | |
| 49 Revenues per Square Feet of Total Convenience Store Area | \$551 | \$422 | N/A | \$442 |
| 50 Convenience Store Average Transaction Size (i.e., revenues per customer) | \$4.20 | N/A | N/A | \$4.09 |
| 51 Operational Labor Cost per Operational Labor Hour | \$15.96 | \$17.35 | \$12.05 | \$18.94 |
| 52 Total Labor Cost per Labor Hour (includes both operational and administrative labor costs and labor hours) | \$16.91 | \$18.72 | N/A | \$17.56 |
| CONVENIENCE STORE OPERATING RESULTS (AS A % OF TOTAL CONVENIENCE STORE REVENUES) | | | | |
| 53 Total Convenience Store Revenues | 100.0% | N/A | N/A | 100.0% |
| 54 Total Cost of Goods Sold (including food and non-food items) | 54.5% | N/A | N/A | 54.6% |
| 55 Gross Margin | 45.5% | N/A | N/A | 45.4% |
| 56 Total Labor Cost (including fringe benefits) | 22.2% | N/A | N/A | 22.6% |
| 57 Operational Labor Cost | 16.8% | N/A | N/A | 18.6% |
| BACKGROUND INFORMATION | | | | |
| Percentage of Students That are: | | | | |
| 58 Full-Time | 76.9% | 83.2% | 71.6% | 81.3% |
| 59 Part-Time | 23.1% | 16.8% | 28.4% | 18.8% |
| Percentage of Students That are: | | | | |
| 60 Residential | 32.3% | 39.2% | 28.0% | 34.9% |
| 61 Commuter | 67.7% | 60.8% | 72.0% | 65.1% |
| Percentage of Students That Participated in Meal Plans That are: | | | | |
| 62 Residential | 83.6% | 89.1% | 86.1% | 83.4% |
| 63 Commuter | 16.4% | 10.9% | 14.0% | 16.6% |
| Percentage of Total Square Feet of Space Occupied in Your Foodservice Operations (excluding Convenience Stores) that is: | | | | |
| 64 Seating Areas | 47.1% | 46.9% | 54.0% | 44.3% |
| 65 All Other Areas (i.e., production, service, storage, receiving, dishroom, and other) | 52.9% | 53.1% | 46.0% | 55.7% |
| Percentage of Full-Time Foodservice Employees that are: | | | | |
| 66 Management | 31.6% | 24.0% | 30.0% | 34.4% |
| 67 Permanent Staff | 68.4% | 76.0% | 70.0% | 65.6% |
| 68 Percentage of Permanent, Non-Exempt Employees that are Unionized | 23.1% | N/A | 25.0% | 25.0% |
| Percentage of Temporary Employees (based on FTE) that are: | | | | |
| 69 On-Call Part-Time | 29.0% | 27.3% | 46.0% | 21.5% |
| 70 Non-Traditional | 4.3% | 3.1% | 6.8% | 3.2% |
| 71 Students | 66.7% | 69.6% | 47.2% | 75.3% |
| 72 Total # of Student Employees as a % of the Total # of Departmental Employees (based on FTE) | 9.3% | N/A | N/A | N/A |
| 73 Percentage of Work Study Wages Charged to the Foodservice Operation | 100.0% | N/A | N/A | 100.0% |
| 74 Percentage of Respondents Utilizing Work Study Students | 20.7% | N/A | 20.0% | 23.5% |

*NOTE: Due to limited sample sizes, certain data items have been omitted for prep schools/academies, and community colleges.

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Appendix

SURVEY METHODOLOGY AND DEMOGRAPHICS

In January 2012, the National Association of College & University Food Services (NACUFS) mailed strictly confidential questionnaires to all NACUFS institutional members, as well as provided an online survey participation option. The primary intent of this survey was to collect detailed financial and operating information from member institutions by revenue size of operation, by public versus private institutions, for self-operated versus contracted schools, and other data aggregations of importance.

Once the questionnaires were received by Industry Insights, all name identification, if any, was removed and a confidential identification code assigned. The data was then coded, keyed into the computer and edited by Industry Insights financial analysts for accuracy and consistency. Computer processing was performed on all data to insure statistical validity and to produce the financial and operating ratios contained in this study.

In all, 154 completed and usable questionnaires were received by Industry Insights. In particular, the statistical sample consists of the following:

| | Number of Respondents |
|---|----------------------------------|
| All Respondents | 154 |
| All Respondents with Total Revenues: | |
| Under \$2 Million..... | 17 |
| \$2-\$5 Million..... | 22 |
| \$5-\$10 Million..... | 32 |
| \$10-\$20 Million | 41 |
| Over \$20 Million..... | 42 |
| All Respondents of a: | |
| Public Institution | 96 |
| Private Institution | 58 |

All Respondents of a:

| | |
|---|-----|
| 2-Year Institution | 12 |
| 4-Year Institution | 28 |
| 4-Year Institution plus Grad School | 108 |
| Other | 6 |

All Respondents that are:

| | |
|--|-----|
| Self Operated | 113 |
| Schools with Contracted Foodservices | 35 |
| Combination Self Operated/Contracted | 6 |

All Respondents Having an Operating Requirement As Follows:

| | |
|---|----|
| Break-Even from Food, Labor and Other Direct Expenses | 15 |
| Must Cover all Food, Labor and Direct Expenses plus Overhead Expenses | 28 |
| Must Cover all Food, Labor and Direct Expenses plus Overhead Expenses, and also Contribute a Surplus to the University | 88 |
| Other | 23 |

All Respondents by Number of Enrolled Students at the Institution:

| | |
|---------------------|----|
| Under 2,500 | 24 |
| 2,500-5,000 | 21 |
| 5,000-10,000 | 23 |
| 10,000-20,000 | 30 |
| Over 20,000 | 51 |
| Not Specified | 5 |

All Respondents with a:

| | |
|-------------------------|----|
| Rural Location | 44 |
| Suburban Location | 50 |
| Urban Location | 54 |
| Not Specified | 6 |

All Respondents by Geographic Region:

| | |
|------------------------------|----|
| Northeast | 22 |
| Mid-Atlantic | 24 |
| Southern | 21 |
| Midwest | 40 |
| Continental | 20 |
| Pacific..... | 20 |
| Other or Not Specified | 7 |

All Respondents that are:

| | |
|------------------------------|----|
| Prep Schools/Academies | 1 |
| Community Colleges | 13 |

Schools with Contracted Foodservices that are:

| | |
|--|----|
| Fee Account | 7 |
| Profit and Loss Account | 16 |
| Neither a Fee Account or a Profit and Loss Account | 8 |
| Not Specified | 4 |

Schools with Contracted Foodservices with Total Revenues:

| | |
|-------------------------|----|
| Under \$7 Million | 17 |
| Over \$7 Million | 18 |

Schools with Contracted Foodservices that are a:

| | |
|---------------------------|----|
| Public Institution | 20 |
| Private Institution | 15 |

Schools with Contracted Foodservices that are a:

| | |
|---|----|
| 2-Year Institution | 3 |
| 4-Year Institution | 6 |
| 4-Year Institution plus Grad School | 24 |
| Other | 2 |

Schools with Contracted Foodservices by Number of Enrolled Students at the institution:

| | |
|---------------------|----|
| Under 2,500 | 3 |
| 2,500-5,000 | 4 |
| 5,000-10,000..... | 7 |
| 10,000-20,000..... | 10 |
| Over 20,000 | 7 |
| Not Specified | 4 |

Schools with Contracted Foodservices with a:

| | |
|------------------------|----|
| Rural Location..... | 5 |
| Suburban Location..... | 14 |
| Urban Location..... | 14 |
| Not Specified | 2 |

Schools with Contracted Foodservices by Geographic Region:

| | |
|------------------------------|----|
| Northeast | 3 |
| Mid-Atlantic | 10 |
| Southern | 9 |
| Midwest..... | 9 |
| Continental..... | 2 |
| Pacific..... | 0 |
| Other or Not Specified | 2 |

Schools with Contracted Foodservices that are:

| | |
|------------------------------|---|
| Prep Schools/Academies | 0 |
| Community Colleges | 2 |

The statistical information contained in this report is believed to be representative of the institutions responding to the survey. All reasonable efforts were taken by Industry Insights, Inc. to assure data comparability within the limitations of accounting reporting procedures. However, the data used in this report are not necessarily based on audited financial statements and the statistical validity of any given number varies depending upon sample sizes and the amount of consistency among responses for that particular ratio. Industry Insights and NACUFS, therefore, make no representations or warranties with respect to the results of this study and shall not be liable to clients or anyone else for any information inaccuracies, or errors or omissions in contents, regardless of the cause of such inaccuracy, error or omission. In no event shall Industry Insights be liable for any consequential damages.

RATIO DEFINITIONS

The primary purpose of this **NACUFS Operating Performance Benchmarking Survey** is to provide a basis for comparing your own performance with your peers in the industry. In order to do this, it is necessary to calculate your own ratios using the same methods that were used to compute the ratios in this report. As a participant in the study, your school's ratios were already calculated for you and are included in the confidential Individual **Operator Performance Report (IOPR)** that was prepared for your school.

For your reference, definitions of ratios appear on the pages that follow. For your convenience, reference line numbers have been provided which correspond to the ratio line numbers that appear next to the various ratios in the report.

To further clarify the computational process, this section of the report also contains a copy of the survey questionnaire used for the study.

Note: Those NACUFS members that participated in the NACUFS survey automatically received a confidential individualized "Operator Performance Report." This report presents a participant's own ratios and data already computed in a manner consistent with those appearing in the industry report, which are displayed alongside the appropriate industry comparatives. As a result, participating operators received invaluable information about their own business performance without having to spend time and effort to make the calculations manually.

| Reference Line # | MEASURE | METHOD OF COMPUTATION |
|---|---|---|
| PRODUCTIVITY INFORMATION | | |
| Total Annual Foodservice Revenues per: | | |
| 1 | Student (full and part-time) Overall | Total revenues ÷ total average number of enrolled students during the year at any given time |
| 2 | Residential Student Overall | Total revenues ÷ average number of enrolled students that are residential |
| 3 | Total Square Foot of Foodservice Space (excluding convenience stores) | Total revenues ÷ total number of square feet of space occupied in your foodservice operations |

| Reference Line # | MEASURE | METHOD OF COMPUTATION |
|---------------------|---|---|
| 4 | Square Foot of Seating Area | Total revenues ÷ total number of square feet of seating area space occupied in your foodservice operations (excluding any convenience stores) |
| 5 | Square Foot of all Non-Seating Area | Total revenues ÷ total number of square feet of all non-seating areas (i.e., production, service, storage, receiving, dishroom, and other) in your foodservice operations (excluding any convenience stores) |
| 6 | Management Employee (based on full-time equivalents) | Total revenues ÷ total average number of full-time permanent management foodservice employees |
| 7 | Permanent Staff Employee (based on full-time equivalents) | Total revenues ÷ total average number of full-time permanent staff foodservice employees |
| | Total Annual Foodservice Operating Income Per: | |
| | Operating Income | Total revenues minus total direct expenses |
| 8 | Total square foot of foodservice space (excluding any convenience stores) | Operating income ÷ total number of square feet of space occupied in your foodservice operations (exclude any convenience stores) |
| 9 | Square Foot of Seating Area | Operating income ÷ total number of square feet of seating area space occupied in your foodservice operations (excluding any convenience stores) |
| 10 | Square Foot of All Non-Seating Area | Operating income ÷ total number of square feet of all non-seating area (i.e., production, service, storage, receiving, dishroom and other) in your foodservice operations (excluding any convenience stores) |
| | Foodservice Labor Cost | |
| 11 | Annual Permanent Staff & Management Employee Wages per Staff and Management Employee (based on full-time equivalents) | [Exempt employee wages (permanent staff & management employees) + nonexempt (i.e., hourly) employee wages] ÷ (total average number of full-time permanent management foodservice employees + total average number of full-time permanent staff foodservice employees) |

| Reference Line # | MEASURE | METHOD OF COMPUTATION |
|-------------------------|--|---|
| 12 | Annual Student Wages per Student Employee (based on full-time equivalents) | Student wages ÷ total average number of temporary student employees |
| 13 | Average Labor Cost per Student Labor Hour | Total student wages ÷ total number of student labor hours. |
| 14 | Employee Benefits--% of Total Labor Cost | Benefits as a % of [exempt employee wages (salaried staff & managers) + non-exempt employees wages + student wages + temporary employee costs + benefits] |
| Board Operations | | |
| 15 | Revenues per board operation meal | Board operation revenues ÷ board operations customer count (i.e., meals served) |
| 16 | Board Operation Revenues per Year per Student Participating in Meal Plans | Board operation revenues ÷ total average number of students who participated in meal plans during the most recent year |
| 17 | Meals per operational labor hour | Board operations customer count (i.e., meals served) ÷ board operations operational labor hours in full-time equivalents |
| 18 | Meals per Total Labor Hour (including both operational and administrative labor hours) | Board operation customer count (i.e., meals served) ÷ board operational plus administrative labor hours |
| 19 | Operational Labor cost per Meal Served | Board operations operational labor costs ÷ board operations customer count (i.e., meals served) |
| 20 | Total Labor Cost (including both operational and administrative labor costs) per Meal Served | Board operational plus administrative labor costs ÷ board operation customer count (i.e., meals served) |
| 21 | Food & Beverage Cost per Meal Served | Board operations food & beverage costs by type of plan ÷ board operations customer count (i.e., meals served) |
| 22 | Operational Labor Cost per Operational Labor Hour | Board operations operational labor costs ÷ board operations operational labor hours in full-time equivalents |

| Reference Line # | MEASURE | METHOD OF COMPUTATION |
|--------------------------|---|---|
| 23 | Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | Board operations administrative plus operational labor costs ÷ board operations administrative plus operational labor hours |
| 24 | Operational Labor Cost as a % of Board Operation Revenues | Board operations labor cost expressed as a % of board operation revenues |
| 25 | Total Labor Cost (including operational and administrative labor costs) as a % of Board Operation Revenues | Board operations administrative plus operational labor costs expressed as a percent of board operation revenues |
| 26 | Food & Beverage Cost as a % of Board Operation Revenues | Board operations food & beverage costs as a % of board operation revenues |
| Retail Operations | | |
| 27 | Revenues per Retail Operation Meal | Retail operation revenues ÷ retail operations customer count (i.e., meals served) |
| 28 | Meals per Operational Labor Hour | Retail operations customer count (i.e., meals served) ÷ retail operations operational labor hours in full-time equivalents |
| 29 | Meals per Total Labor Hour (including both operational and administrative labor hours) | Retail operation customer count (i.e., meals served) ÷ retail operational plus administrative labor hours |
| 30 | Operational Labor Cost per Meal Served | Retail operations operational labor costs ÷ retail operations customer count (i.e., meals served) |
| 31 | Total Labor Cost (including both operational and administrative labor costs) per Meal Served | Retail operational plus administrative labor costs ÷ retail operation customer count (i.e., meals served) |
| 32 | Food & Beverage Cost per Meal Served | Retail operations food & beverage costs ÷ retail operations customer count (i.e., meals served) |
| 33 | Operational Labor Cost per Operational Labor Hour | Retail operations operational labor costs ÷ retail operations operational labor hours in full-time equivalents |

| Reference Line # | MEASURE | METHOD OF COMPUTATION |
|------------------|---|---|
| 34 | Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | Retail operations administrative plus operational labor costs ÷ retail operations administrative plus operational labor hours |
| 35 | Operational Labor Cost as a % of Retail Operation Revenues | Retail operations labor cost expressed as a % of retail operation revenues |
| 36 | Total Labor Cost (including operational and administrative labor costs) as a % of Retail Operation Revenues | Retail operations administrative plus operational labor costs expressed as a percent of retail operation revenues |
| 37 | Food & Beverage Cost as a % of Retail Operation Revenues | Retail operations food & beverage costs as a % of retail operation revenues |
| | Total Retail & Board Operations | |
| 38 | Revenues per Retail & Board Meal Served | (Retail operation revenues + board plans revenues) ÷ total retail & board operations customer count (i.e., meals served) |
| 39 | Meal per Operational Labor Hour | Total retail & board operations customer count ÷ total retail & board operations operational labor hours in full-time equivalents |
| 40 | Meals per Total Labor Hour (including both operational and administrative labor hours) | Retail and board operation customer count (i.e., meals served) ÷ retail and board operational plus administrative labor hours |
| 41 | Operational Labor Cost per Meal Served | Total retail & board operations operational labor costs ÷ total retail & board operations customer count (i.e., meals served) |
| 42 | Total Labor Cost (including both operational and administrative labor costs) per Meal Served | Retail and board operational plus administrative labor costs ÷ retail and board operation customer count (i.e., meals served) |
| 43 | Food & Beverage Cost per Meal Served | Total retail & board operations food & beverage costs ÷ total retail & board operations customer count (i.e., meals served) |

| Reference Line # | MEASURE | METHOD OF COMPUTATION |
|------------------|--|---|
| 44 | Operational Labor Cost per Operational Labor Hour | Total retail & board operations operational labor costs ÷ total retail & board operations operational labor hours in full-time equivalents |
| 45 | Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | Retail and board operations administrative plus operational labor costs ÷ retail and board operations administrative plus operational labor hours |
| 46 | Operational Labor Cost as a % of Retail and Board Operation Revenues | Retail and board operations labor cost expressed as a % of retail and board operation revenues |
| 47 | Total Labor Cost (including operational and administrative labor costs) as a % of Retail and Board Operation Revenues | Retail and board operations administrative plus operational labor costs expressed as a percent of retail and board operation revenues |
| 48 | Food & Beverage Cost as a % of Total Retail Operation and Board Revenues | Total retail & board operations food & beverage costs as a % of (retail operation revenues + board plans revenues) |
| | CONVENIENCE STORE PERFORMANCE (where available, convenience store data is shown for convenience stores, where less than 20% of sales are from prepared foods) | |
| | Productivity Information | |
| 49 | Convenience Store Revenues per Square Feet of Total Convenience Store Area | Total revenues from convenience store operations ÷ square feet of total convenience store area |
| 50 | Average Transaction Size | Total revenues from convenience store operations ÷ number of transactions |
| 51 | Operational Labor Cost per Operational Labor Hour | Convenience store operational labor costs ÷ convenience store operational labor hours in full-time equivalents |

| Reference Line # | MEASURE | METHOD OF COMPUTATION |
|---------------------|---|---|
| 52 | Total Labor Cost per Labor Hour (including both operational and administrative labor costs and labor hours) | Total convenience store administrative plus operational labor costs ÷ convenience store administrative plus operational labor hours |
| | Operating Results (as a % of Total Convenience Store Sales) | |
| 53 | Total Convenience Store Sales | Total sales from convenience store operations as a % of total sales from convenience store operations |
| 54 | Total Cost of Goods Sold (including food and non-food items) | Total cost of goods (including food and non-food items) as a % of convenience store sales |
| 55 | Gross Margin on Convenience Store Sales | Total sales from convenience store operations minus total cost of goods (including food and non-food items) expressed as a % of convenience store sales |
| 56 | Total Labor Cost (including fringe benefits) | Total labor cost (including fringe benefits) as a % of convenience store sales |
| 57 | Operational Labor Cost | Convenience store operational labor costs as a % of convenience store sales |
| | BACKGROUND INFORMATION | |
| 72 | Total Number of Student Employees as a % of the Total Number of Departmental Employees (based on FTE) | Number of student employees expressed as a percent of the total number of management employees plus permanent staff employees plus on-call part-time employees plus non-traditional employees plus students |

ALL SCHOOLS PARTICIPATING IN THE STUDY (IN ALPHABETICAL ORDER)

Appalachian State University, Boone, NC
 Augustana College, Rock Island, IL
 Azusa Pacific University, Azusa, CA
 Ball State University, Muncie, IN
 Boise State University, Boise, ID
 Boston College, Chestnut Hill, MA
 Boston University, Boston, MA
 Bowdoin College, Brunswick, ME
 Bowie State University, Bowie, MD
 Brigham Young University - Hawaii Food Service, Laie, HI
 Brigham Young University, Provo, UT
 Buffalo State College, Buffalo, NY
 Cal Poly Pomona Foundation, Inc., Pomona, CA
 Cal Poly, San Luis Obispo, San Luis Obispo, CA
 Calvin College, Grand Rapids, MI
 Carnegie Mellon University, Pittsburgh, PA
 Case Western Reserve University, Cleveland, OH
 Central Washington University, Ellensburg, WA
 Chadron State College, Chadron, NE
 Cleveland State University, Cleveland, OH
 College of St. Benedict, Saint Joseph, MN
 College of The Holy Cross, Worcester, MA
 Colorado State University, Ft. Collins, CO
 Columbus State Community College, Columbus, OH
 Concordia College, Moorhead, MN
 Connecticut College, New London, CT
 Dartmouth College, Hanover, NH
 Dickinson College, Carlisle, PA

Drexel University, Philadelphia, PA
 East Carolina University, Greenville, NC
 Eastern Illinois University, Charleston, IL
 Eastern Michigan University, Ypsilanti, MI
 Elgin Community College, Elgin, IL
 Fairleigh Dickinson University, Teaneck, NJ
 Fayetteville State University, Fayetteville, NC
 Ferrum College, Ferrum, VA
 Franciscan University of Steubenville, Steubenville, OH
 George Mason University, Fairfax, VA
 Georgia Southern University, Statesboro, GA
 Georgia State University, Atlanta, GA
 Gettysburg College, Gettysburg, PA
 Haverford College, Haverford, PA
 Hope College, Holland, MI
 Humboldt State University Dining Services, Arcata, CA
 Illinois State University, Normal, IL
 Indiana University, Bloomington, IN
 Iowa State University, Ames, IA
 Johnson County Community College, Overland Park, KS
 Kapiolani Community College, Honolulu, HI
 Lehigh University, Bethlehem, PA
 Loma Linda University, Loma Linda, CA
 McHenry County College, Crystal Lake, IL
 Messiah College, Grantham, PA
 Middlebury College, Middlebury, VT
 Montana Tech of The University of Montana, Butte, MT
 Montclair State University, Montclair, NJ

Monterrey Tech, Monterrey Campus, Monterrey, Nuevo Le, MX
 Moody Bible Institute, Chicago, IL
 North Carolina Central University, Durham, NC
 North Carolina State University, Raleigh, NC
 North Dakota State College of Science, Wahpeton, ND
 Northern Michigan University, Marquette, MI
 Northwestern Mutual, Milwaukee, WI
 Occidental College, Los Angeles, CA
 Ohio University, Athens, OH
 Oklahoma State University, Stillwater, OK
 Oklahoma State University-Oklahoma City, Oklahoma City, OK
 Oregon State University, Corvallis, OR
 Pacific Lutheran University, Tacoma, WA
 Pennsylvania College of Technology, Williamsport, PA
 Princeton University, Princeton, NJ
 Principia College, Elmhurst, IL
 Purdue University, W. Lafayette, IN
 Rensselaer Polytechnic Institute, Troy, NY
 Rhode Island School of Design, Providence, RI
 Rice University, Houston, TX
 Rochester Institute of Technology, Rochester, NY
 Rutgers, The State University of NJ, New Brunswick, NJ
 Sacramento State, Sacramento, CA
 Saint Francis University, Loretto, PA
 Salt Lake Community College, Salt Lake City, UT
 Shepherd University, Shepherdstown, WV
 St. Catherine University, St. Paul, MN

St. John's University, Collegeville, MN
 St. Lawrence University, Canton, NY
 Stanford University, Stanford, CA
 SUNY - Cortland, Cortland, NY
 Syracuse University, Syracuse, NY
 Tarleton State University, Stephenville, TX
 Texas A&M at Galveston, Galveston, TX
 Texas Tech University, Lubbock, TX
 The College of William and Mary, Williamsburg, VA
 The Community College of Baltimore Co., Baltimore, MD
 The Ohio State University, Columbus, OH
 The University of Akron, Akron, OH
 UC Berkeley - Cal Dining, Berkeley, CA
 UC San Diego, La Jolla, CA
 UC Santa Cruz Dining, Santa Cruz, CA
 UCLA Dining Services, Los Angeles, CA
 UNC Asheville, Asheville, NC
 UNC Chapel Hill, Chapel Hill, NC
 UNC Greensboro, Greensboro, NC
 UNC Wilmington, Wilmington, NC
 Unity College, Unity, ME
 University of Alaska Fairbanks, Fairbanks, AK
 University of Chicago, Chicago, IL
 University of Cincinnati, Cincinnati, OH

University of Colorado-Boulder, Boulder, CO
 University of Colorado-UMC, Boulder, CO
 University of Connecticut, Storrs, CT
 University of Guelph, Guelph, ON
 University of Illinois, Champaign, IL
 University of Kansas, Lawrence, KS
 University of Kentucky, Lexington, KY
 University of Maine, Orono, ME
 University of Maryland College Park, College Park, MD
 University of Massachusetts, Amherst, MA
 University of Michigan-University Unions, Ann Arbor, MI
 University of Missouri-Columbia, Columbia, MO
 University of Montana-Missoula, Missoula, MT
 University of New Hampshire, Durham, NH
 University of New Mexico, Albuquerque, NM
 University of North Carolina School of the Arts, Winston-Salem, NC
 University of North Dakota, Grand Forks, ND
 University of Northern Colorado, Greeley, CO
 University of Notre Dame, Notre Dame, IN
 University of Pitts-Greensburg, Greensburg, PA
 University of Puget Sound Dining Services, Tacoma, WA
 University of Richmond, Richmond, VA
 University of San Diego, San Diego, CA

University of St. Thomas, St. Paul, MN
 University of Texas at Austin, Austin, TX
 University of Waterloo, Waterloo, ON
 University of Wisconsin - Stout, Menomonie, WI
 University of Wisconsin-Platteville, Platteville, WI
 University of Wyoming, Laramie, WY
 US Olympic Training Center, Colorado Springs, CO
 Utah State University, Logan, UT
 Valparaiso University, Valparaiso, IN
 Vanderbilt University, Nashville, TN
 Virginia Tech, Blacksburg, VA
 Washington & Lee University, Lexington, VA
 Washington State University, Pullman, WA
 West Virginia University Dining Services, Morgantown, WV
 Western Michigan University Dining Services, Kalamazoo, MI
 William Rainey Harper College, Palatine, IL
 Wright State University, Dayton, OH

In addition, seven schools submitted survey forms but provided no name identification.

2-YEAR SCHOOLS PARTICIPATING IN THE STUDY

Columbus State Community College, Columbus, OH
 Elgin Community College, Elgin, IL
 Johnson County Community College, Overland Park, KS
 Kapiolani Community College, Honolulu, HI

McHenry County College, Crystal Lake, IL
 North Dakota State College of Science, Wahpeton, ND
 Oklahoma State University-Oklahoma City, Oklahoma City, OK
 Salt Lake Community College, Salt Lake City, UT

The Community College of Baltimore Co., Baltimore, MD
 US Olympic Training Center, Colorado Springs, CO
 William Rainey Harper College, Palatine, IL

4-YEAR SCHOOLS PARTICIPATING IN THE STUDY

Augustana College, Rock Island, IL
 Bowdoin College, Brunswick, ME
 Brigham Young University - Hawaii Food Service, Laie, HI
 Calvin College, Grand Rapids, MI
 College of St. Benedict, Saint Joseph, MN
 College of The Holy Cross, Worcester, MA
 Concordia College, Moorhead, MN
 Connecticut College, New London, CT
 Dickinson College, Carlisle, PA
 Ferrum College, Ferrum, VA

Franciscan University of Steubenville, Steubenville, OH
 Gettysburg College, Gettysburg, PA
 Haverford College, Haverford, PA
 Hope College, Holland, MI
 Middlebury College, Middlebury, VT
 Montana Tech of The University of Montana, Butte, MT
 North Carolina Central University, Durham, NC
 Occidental College, Los Angeles, CA
 Oklahoma State University, Stillwater, OK
 Pacific Lutheran University, Tacoma, WA

Pennsylvania College of Technology, Williamsport, PA
 Principia College, Elmhurst, IL
 St. John's University, Collegeville, MN
 UNC Asheville, Asheville, NC
 Unity College, Unity, ME
 University of Kansas, Lawrence, KS
 University of Pitts-Greensburg, Greensburg, PA
 University of Wisconsin-Platteville, Platteville, WI

4-YEAR + GRAD SCHOOLS PARTICIPATING IN THE STUDY

Appalachian State University, Boone, NC
 Azusa Pacific University, Azusa, CA
 Ball State University, Muncie, IN
 Boise State University, Boise, ID
 Boston College, Chestnut Hill, MA
 Boston University, Boston, MA
 Bowie State University, Bowie, MD
 Brigham Young University, Provo, UT
 Buffalo State College, Buffalo, NY
 Cal Poly Pomona Foundation, Inc., Pomona, CA
 Cal Poly, San Luis Obispo, San Luis Obispo, CA
 Carnegie Mellon University, Pittsburgh, PA
 Case Western Reserve University, Cleveland, OH
 Central Washington University, Ellensburg, WA
 Chadron State College, Chadron, NE
 Cleveland State University, Cleveland, OH
 Colorado State University, Ft. Collins, CO
 Dartmouth College, Hanover, NH
 Drexel University, Philadelphia, PA
 East Carolina University, Greenville, NC
 Eastern Illinois University, Charleston, IL
 Eastern Michigan University, Ypsilanti, MI
 Fairleigh Dickinson University, Teaneck, NJ
 Fayetteville State University, Fayetteville, NC
 George Mason University, Fairfax, VA
 Georgia Southern University, Statesboro, GA
 Georgia State University, Atlanta, GA
 Humboldt State University Dining Services, Arcata, CA
 Illinois State University, Normal, IL

Indiana University, Bloomington, IN
 Iowa State University, Ames, IA
 Lehigh University, Bethlehem, PA
 Loma Linda University, Loma Linda, CA
 Messiah College, Grantham, PA
 Montclair State University, Montclair, NJ
 Moody Bible Institute, Chicago, IL
 North Carolina State University, Raleigh, NC
 Northern Michigan University, Marquette, MI
 Ohio University, Athens, OH
 Oregon State University, Corvallis, OR
 Princeton University, Princeton, NJ
 Purdue University, W. Lafayette, IN
 Rensselaer Polytechnic Institute, Troy, NY
 Rhode Island School of Design, Providence, RI
 Rice University, Houston, TX
 Rochester Institute of Technology, Rochester, NY
 Rutgers, The State University of NJ, New Brunswick, NJ
 Sacramento State, Sacramento, CA
 Saint Francis University, Loretto, PA
 Shepherd University, Shepherdstown, WV
 St. Catherine University, St. Paul, MN
 St. Lawrence University, Canton, NY
 Stanford University, Stanford, CA
 SUNY - Cortland, Cortland, NY
 Syracuse University, Syracuse, NY
 Tarleton State University, Stephenville, TX
 Texas A&M at Galveston, Galveston, TX
 Texas Tech University, Lubbock, TX

The College of William and Mary, Williamsburg, VA
 The Ohio State University, Columbus, OH
 The University of Akron, Akron, OH
 UC Berkeley - Cal Dining, Berkeley, CA
 UC San Diego, La Jolla, CA
 UC Santa Cruz Dining, Santa Cruz, CA
 UCLA Dining Services, Los Angeles, CA
 UNC Chapel Hill, Chapel Hill, NC
 UNC Greensboro, Greensboro, NC
 UNC Wilmington, Wilmington, NC
 University of Alaska Fairbanks, Fairbanks, AK
 University of Chicago, Chicago, IL
 University of Cincinnati, Cincinnati, OH
 University of Colorado-Boulder, Boulder, CO
 University of Colorado-UMC, Boulder, CO
 University of Connecticut, Storrs, CT
 University of Guelph, Guelph, ON
 University of Illinois, Champaign, IL
 University of Kentucky, Lexington, KY
 University of Maine, Orono, ME
 University of Maryland College Park, College Park, MD
 University of Massachusetts, Amherst, MA
 University of Michigan-University Unions, Ann Arbor, MI
 University of Missouri-Columbia, Columbia, MO
 University of Montana-Missoula, Missoula, MT
 University of New Hampshire, Durham, NH
 University of New Mexico, Albuquerque, NM
 University of North Carolina School of the Arts, Winston-Salem, NC

University of North Dakota, Grand Forks, ND
 University of Northern Colorado, Greeley, CO
 University of Notre Dame, Notre Dame, IN
 University of Puget Sound Dining Services, Tacoma, WA
 University of Richmond, Richmond, VA
 University of San Diego, San Diego, CA
 University of St. Thomas, St. Paul, MN
 University of Texas at Austin, Austin, TX

University of Waterloo, Waterloo, ON
 University of Wisconsin - Stout, Menomonie, WI
 University of Wyoming, Laramie, WY
 Utah State University, Logan, UT
 Valparaiso University, Valparaiso, IN
 Vanderbilt University, Nashville, TN
 Virginia Tech, Blacksburg, VA
 Washington & Lee University, Lexington, VA

Washington State University, Pullman, WA
 West Virginia University Dining Services, Morgantown, WV
 Western Michigan University Dining Services, Kalamazoo, MI
 Wright State University, Dayton, OH

OTHER SCHOOLS PARTICIPATING IN THE STUDY

Northwestern Mutual, Milwaukee, WI

PREP SCHOOL/ACADEMY SCHOOLS PARTICIPATING IN THE STUDY

Monterrey Tech, Monterrey Campus, Monterrey, Nuevo
 Le, MX

COMMUNITY COLLEGES PARTICIPATING IN THE STUDY

Columbus State Community College, Columbus, OH
 Elgin Community College, Elgin, IL
 Johnson County Community College, Overland Park, KS
 McHenry County College, Crystal Lake, IL

North Dakota State College of Science, Wahpeton, ND
 Oklahoma State University-Oklahoma City, Oklahoma
 City, OK

Salt Lake Community College, Salt Lake City, UT
 The Community College of Baltimore Co., Baltimore, MD
 University of Alaska Fairbanks, Fairbanks, AK
 William Rainey Harper College, Palatine, IL



Operating Performance Benchmarking Survey (Based on most recently completed fiscal or calendar year results)

| Line # | | BACKGROUND INFORMATION | |
|--|--|--|--|
| Please indicate below the characteristics that best describe your institutional foodservice situation. (Please check (✓) only one selection for each question.) | | | |
| 1a | Campus served is: | <input type="checkbox"/> 1-2 Year | <input type="checkbox"/> 3-4 Year |
| 1b | Institution is also a (only respond if applicable): | <input type="checkbox"/> Prep School/Academy | <input type="checkbox"/> Community College |
| 2 | The institution is: | <input type="checkbox"/> Public | <input type="checkbox"/> Private |
| 3 | Location is: | <input type="checkbox"/> Rural | <input type="checkbox"/> Suburban |
| 4 | Your foodservice operation is primarily : | <input type="checkbox"/> Self Operated | <input type="checkbox"/> Contracted |
| 5 | Number of enrolled students during the fall: | <input type="checkbox"/> Full-Time | <input type="checkbox"/> Part-Time |
| 6 | Average number of enrolled students that are: | <input type="checkbox"/> Residential | <input type="checkbox"/> Commuter |
| 7 | Average number of students who participated in meal plans during the most recently completed fiscal or calendar year. Leave blank if you do not have meal plans. | <input type="checkbox"/> Residential | <input type="checkbox"/> Commuter |
| 8a | Total number of square feet of space occupied in your foodservice operation (include any catering, convenience stores, concessions and vending) | Sq. Ft. Seating Areas | Sq. Ft. All Other (includes production, service, storage, receiving, office space, dormitory, and other) |
| 8b | Square feet of total convenience store area (i.e., less than 20% of sales from prepared foods) (selling space only) | Sq. Ft. Selling Space | |
| 9 | Total number of exempt employees (i.e., salaried managers and central administrative staff) in full-time equivalents (or FTEs). (Exclude concessions and vending exempt employees.) NOTE: Please indicate the number of exempt employees in FTEs. For example, management employees working: • Over 35 hours/week for 52 weeks a year count as 1 FTE. • Over 35 hours/week for 9 months count as ¾ FTE. • 20 hours/week for 52 weeks count as ½ FTE. | | FTEs |
| 10a | Total number of full-time permanent, non-exempt (i.e., hourly) foodservice staff employees. (Exclude employees working in concessions and vending.) Report in full-time equivalents, or FTEs, where one full-time equivalent refers to 2,080 hours per year, using the worksheet below. | Staff: Total # of Hours ÷ 2,080 = | FTEs |
| 10b | Are non-exempt employees unionized? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 11 | Total number of temporary employees (in FTEs), where one full-time equivalent refers to 2,080 hours per year, using the worksheet below. (Exclude employees working in concessions and vending.) | On-Call Part-Time: Total # of Hours ÷ 2,080 = | FTEs |
| | Non-Traditional: (i.e., agency, contracted, retired, etc.) Total # of Hours ÷ 2,080 = | FTEs | |
| | Students: Total # of Hours ÷ 2,080 = | FTEs | |
| 12a | Does your foodservice operation utilize work study students? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12b | If yes, what percent of their work study wages are charged to your foodservice operation? | % | |
| 13 | Does your foodservice operation operate on a "break-even" basis or are you required to cover overhead expenses (i.e., rent, utilities, and other expenses over and above food and labor costs) and/or to contribute a surplus to the university? | <input type="checkbox"/> "Break-even" from food, labor, and other direct expenses only <input type="checkbox"/> Must cover all food, labor and direct expenses costs plus overhead expenses <input type="checkbox"/> Must cover all food, labor and direct expenses overhead and also contribute a surplus to the university <input type="checkbox"/> Other | |

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| Line # | INCOME STATEMENT ITEMS Only include information on the institution's "Foodservices" operations. | AMOUNT IN \$ (omit cents) | | | | | |
|--|---|------------------------------|--|---------------------|--|---|--|
| | | Board Operations | Retail Operations (including a la carte operations and any convenience store operations with over 20% of sales from prepared foods) | Catering Operations | Convenience Store Operations (less than 20% of sales from prepared foods) | Other Operations Including Concessions (if any) | Total of All Operations (equal to the sum of the columns) |
| REVENUES (Include "TOTAL" annual revenues from all components of the institution's foodservice operations): | | | | | | | |
| 1 | Cash/Bank Charge Cards | \$ 120 | \$ 128 | \$ 78 | \$ 221 | \$ 136 | \$ 75 |
| 2 | Charges (departmental, student, faculty & staff) | \$ 121 | \$ 129 | \$ 74 | \$ 222 | \$ 137 | \$ 76 |
| 3 | Catering/Conferences (include catering provided by external caterers) | | | \$ 75 | | | \$ 75 |
| 4 | Board Plans (i.e., meal plan) | \$ 123 | \$ 131 | \$ 76 | \$ 224 | \$ 138 | \$ 78 |
| 5 | Commissions (including vending) (3rd party rents such as fast food companies) | | | \$ 77 | | | \$ 77 |
| 6 | Debit Money Sales (i.e., declining balance sales) | \$ 125 | \$ 133 | \$ 78 | \$ 226 | \$ 140 | \$ 80 |
| 7 | All Other Sales (define: _____) | \$ 126 | \$ 134 | \$ 79 | \$ 227 | \$ 142 | \$ 81 |
| 8 | TOTAL REVENUES (Sum of lines 1 through 7) | \$ 127 | \$ 135 | \$ 80 | \$ 228 | \$ 142 | \$ 82 |
| NON-OPERATING INCOME (i.e., income from non-food sales): | | | | | | | |
| 9 | Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rental income, and other non-food sales income) | \$ 146 | \$ 153 | \$ 81 | \$ 229 | \$ 143 | \$ 83 |
| DIRECT EXPENSES (Amounts actually spent; report gross costs actually incurred; do not offset such costs by revenues. Also, exclude capital costs, university administrative overhead allocations, rent, utilities, computer cost, debt service/interest expenses, any extraordinary items): | | | | | | | |
| Labor Costs: | | | | | | | |
| 10 | Exempt Employee Wages (including salaried staff and managers & central administrative staff). Please allocate the \$ for the administration portion between board, retail, catering, convenience stores & other operations based on a reasonable usage %. | \$ 169 | \$ 180 | \$ 82 | \$ 230 | \$ 144 | \$ 84 |
| 11 | Nonexempt (i.e., hourly) Employees Wages (including central administrative staff). Please allocate the \$ for the administration portion between board, retail, catering, convenience stores & other operations based on a reasonable usage %. | \$ 170 | \$ 181 | \$ 83 | \$ 231 | \$ 145 | \$ 85 |
| 12 | Student Wages (including central administrative student staff). Please allocate the \$ for the administration portion between board, retail, catering, convenience stores & other operations based on a reasonable usage %. | \$ 171 | \$ 182 | \$ 84 | \$ 232 | \$ 146 | \$ 86 |

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*Formerly labeled as "Cash Operations"

| Line # | INCOME STATEMENT ITEMS <small>Only include information on the institution's "Foodservice" operations.</small> | AMOUNT IN \$ (omit cents) <small>NOTE: If you are unable to fill out the individual columns, please be sure to at least fill in the TOTAL column.</small> | | | | | |
|--------|--|---|--|---------------------|---|--|---|
| | | Board Operations | Retail Operations <small>(including 24-hour operations and any convenience store operations with over 20% of sales from prepared foods)</small> | Catering Operations | Convenience Store Operations <small>(Less than 20% of sales from prepared foods)</small> | Other Operations <small>(including concessions, etc.)</small> | Total of All Operations <small>(Please enter the sum of the columns)</small> |
| 13 | Temporary Employee Costs (i.e., agency, contracted, on-call, etc.) Please allocate the \$ for the administrator portion between board, retail, catering, convenience stores & other operations based on a reasonable usage %. | \$ 170 | \$ 109 | \$ 95 | \$ 273 | \$ 206 | \$ 79 |
| 14 | Benefits (i.e., insurance, retirement plans, workers' compensation, unemployment taxes, FICA, tuition remission, paid leaves/vacations, etc.) | \$ 170 | \$ 109 | \$ 95 | \$ 273 | \$ 206 | \$ 79 |
| 15a | Food & Beverage Cost | \$ 174 | \$ 181 | \$ 97 | \$ 208 | \$ 208 | \$ 41 |
| 15b | Total Cost of Goods Sold from Convenience Stores (including food and non-food items) | | | | \$ 208 | | \$ 208 |
| 16a | Supplies (i.e., paper, chemicals, office supplies, etc.) If capital or other expenses are not charged directly to the institution's foodservice operation, please calculate or estimate them and include them on a pro-rata basis. | \$ 176 | \$ 182 | \$ 98 | \$ 226 | \$ 209 | \$ 42 |
| 16b | Smallwares (i.e., china & small equipment replacement) | \$ 176 | \$ 182 | \$ 98 | \$ 226 | \$ 218 | \$ 41 |
| 16c | Maintenance & Repairs of Equipment (including all costs associated with maintenance such as labor, parts, materials and outsourced providers) | \$ 177 | \$ 184 | \$ 99 | \$ 228 | \$ 221 | \$ 44 |
| 16d | Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel, royalties, commissions, technology, custodial fees not included in labor, or other direct expenses excluded as requested) | \$ 179 | \$ 186 | \$ 100 | \$ 240 | \$ 213 | \$ 46 |
| 16e | Total of Lines 16a through 16d | \$ 179 | \$ 186 | \$ 100 | \$ 229 | \$ 212 | \$ 46 |
| 17 | TOTAL DIRECT EXPENSES (Sum of lines 10 through 16d) | \$ 180 | \$ 187 | \$ 101 | \$ 241 | \$ 214 | \$ 47 |
| 18 | UTILITIES (i.e., gas, electric, water, steam, utilities surcharges/allocation fee) | \$ 252 | \$ 253 | \$ 124 | \$ 242 | \$ 255 | \$ 256 |
| 19 | All Other Expenses Not Reported Above (i.e., expenses excluded above such as annual charges to your budget which are depreciated equipment expenses, reserve under renewal expenses, capital costs, debt service, university overhead allocations, and other non-direct expenses) | \$ 18 | \$ 18 | \$ 100 | \$ 243 | \$ 215 | \$ 49 |
| 20 | Surplus (or Deficit) (Lines 2 plus 3, minus Lines 17, 18 and 19) | \$ 182 | \$ 189 | \$ 103 | \$ 244 | \$ 216 | \$ 49 |

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Formerly labeled as "Cash Operations"

3

| Line # | PRODUCTIVITY INFORMATION <small>Please exclude catering, concessions and vending operational information, including related costs such as food costs and labor costs. Report for Your Most Recently Completed Full Fiscal or Calendar Year</small> | Board Operations | | Retail Operations <small>(Formerly labeled as "Cash Operations")</small> | | Total Board and Retail Operations | | Convenience Stores <small>(Less than 20% of sales from prepared foods)</small> | |
|--------|---|------------------|-----|---|-----|-----------------------------------|-----|---|-----|
| | | # | hrs | # | hrs | # | hrs | # | hrs |
| 1 | Customer Count (defined as any transaction or meal) | | | | | | | | |
| 2 | Operational Labor Hours (include all unit management and all other operational labor hours worked in the most recently completed fiscal or calendar year) (include catering, vending and concession labor hours as well as central administrative labor hours) | 57 | hrs | 14 | hrs | 15 | hrs | 24 | hrs |
| 3 | Operational Labor Costs (include all unit management and all other operational employee labor costs such as wages, bonuses and benefits) (include catering, concession, vending, and central administrative wages, bonuses and benefits) | \$ 56 | | \$ 57 | | \$ 58 | | \$ 247 | |
| 4 | Central Administrative Labor Hours (include the foodservice operation's central administrative, clerical, accounting, and other administrative personnel hours worked during the most recently completed year; this should exclude any hours directly involved in the preparation and service of food and beverages; also, please allocate the hours between board, retail and convenience store operations based on a reasonable usage %) | 144 | hrs | 147 | hrs | 145 | hrs | 248 | hrs |
| 5 | Central Administrative Labor Costs (include wages, bonuses and benefits for the foodservice operation's central administrative, clerical, accounting, and other administrative personnel not directly involved in the preparation and service of food and beverages; also please allocate the \$ between board, retail and convenience store operations based on a reasonable usage %) | \$ 140 | | \$ 141 | | \$ 142 | | \$ 249 | |
| 6a | Food & Beverage Costs | \$ 58 | | \$ 60 | | \$ 61 | | | |
| 6b | Cost of Goods Sold from Convenience Stores (including food and non-food items) | | | | | | | \$ 250 | |

Indicate below to whom any questions regarding this form should be directed and to whom the final report should be sent. Industry Insights guarantees confidentiality. Please send to Industry Insights, Inc., 6235 Emerald Parkway, Dublin, Ohio 43016, or FAX to 614.389.3816. DEADLINE: April 6, 2012.

Institution Name _____ Phone # _____ FAX _____
 Campus Address _____ City _____ State _____ ZIP _____
 Person to contact with questions about data (Report will be sent to voting delegate) _____
 Name of Voting Delegate (Please Print) _____ Voting Delegate's Signature _____
 Voting Delegate email _____

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4



Operating Performance Benchmarking Survey for Schools with Contracted Foodservices

(Based on most recently completed fiscal or calendar year results)

| Line # | BACKGROUND INFORMATION | |
|---|---|--|
| Please indicate below the characteristics that best describe your institutional foodservice situation. (Please check (✓) only one selection for each question.) | | |
| 1a | Campus served is: | 1-1 <input type="checkbox"/> 2-Year 1-2 <input type="checkbox"/> 4-Year 1-3 <input type="checkbox"/> 4-Year + Grad 1-4 <input type="checkbox"/> Other |
| 1b | Institution is also a (only respond if applicable): | 220-1 <input type="checkbox"/> Prep School/Academy 220-2 <input type="checkbox"/> Community College |
| 2 | The institution is: | 2-1 <input type="checkbox"/> Public 2-2 <input type="checkbox"/> Private |
| 3 | Location is: | 3-1 <input type="checkbox"/> Rural 3-2 <input type="checkbox"/> Suburban 3-3 <input type="checkbox"/> Urban |
| 4 | Your foodservice operation is primarily: | 4-1 <input type="checkbox"/> Self Operated 4-2 <input type="checkbox"/> Contracted 4-3 <input type="checkbox"/> A Combination of Both |
| 5 | Number of enrolled students during the fall | # _____ Full-Time ⁵ # _____ Part-Time ⁶ # _____ Total ⁷ |
| 6 | Average number of enrolled students that are: | # _____ Residential ⁸ (i.e., residence hall housing, on-campus apartments, fraternities/sororities and leased off-campus university controlled housing) # _____ Commuter ⁹ # _____ Total ¹⁰ |
| 7 | Average number of students who participated in meal plans during the most recently completed fiscal or calendar year. Leave blank if you do not have meal plans. | # _____ Residential ¹¹ # _____ Commuter ¹² # _____ Total ¹³ ⁵ where dollars This includes balance plans. |
| 8a | Total number of square feet of space occupied in your foodservice operation (include any catering, convenience stores, concessions and vending) | _____ Sq. Ft. Seating Areas ¹⁴ _____ Sq. Ft. All Other (includes production, service, storage, receiving, classroom, all office space, and other) ¹⁵ |
| 8b | Square feet of total convenience store area (i.e., less than 20% of sales from prepared foods) (selling space only) | _____ Sq. Ft. Selling Space ¹⁶ |
| 9 | Total number of exempt employees (i.e., salaried managers and central administrative staff) in full-time equivalents (or FTEs). (Exclude concessions and vending exempt employees.) NOTE: Please indicate the number of exempt employees in FTEs. For example, management employees working: • Over 35 hours/week for 52 weeks a year count as 1 FTE. • Over 35 hours/week for 9 months count as ¾ FTE. • 20 hours/week for 52 weeks count as ½ FTE. | Contractor _____ FTEs ¹⁷ Institution _____ FTEs ¹⁸ |
| 10a | Total number of full-time permanent, non-exempt (i.e., hourly) foodservice staff employees. (Include contract and institutional. Exclude employees working in concessions and vending.) Report in full-time equivalents, or FTEs, where one full-time equivalent refers to 2,080 hours per year, using the worksheet below. | Staff: Total # of Hours _____ ÷ 2,080 = _____ FTEs ¹⁹ |
| 10b | Are non-exempt employees unionized? | 1-10 <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 11 | Total number of temporary employees (in FTEs), where one full-time equivalent refers to 2,080 hours per year, using the worksheet below. (Include contract and institutional. Exclude employees working in concessions and vending.) | On-Call Part-Time: Total # of Hours _____ ÷ 2,080 = _____ FTEs ²⁰ Non-Traditional: (i.e. agency, contracted, retired, etc.) Total # of Hours _____ ÷ 2,080 = _____ FTEs ²¹ Students: Total # of Hours _____ ÷ 2,080 = _____ FTEs ²² |
| 12a | Does your foodservice operation utilize work study students? | 1-11 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't Know |
| 12b | If yes, what percent of their work study wages are charged to your foodservice operation? | _____ % ¹⁻¹² |
| 13 | Please indicate the type of foodservice contract that exists at your institution. | 23-1 <input type="checkbox"/> Fee Account 23-4 <input type="checkbox"/> Profit and Loss Account 23-7 <input type="checkbox"/> Other _____ |

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| Line # | INCOME STATEMENT ITEMS | AMOUNT IN \$ (omit cents) | | | | | |
|---|---|--|---------------------|---|---|---|-------|
| | Only include information on the institution's "Foodservices" operations. | NOTE: If you are unable to fill out the individual columns, please be sure to at least fill in the TOTAL column | | | | | |
| | | *Retail Operations (including a la carte operations and any convenience store operations with over 20% of sales from prepared foods) | Catering Operations | Convenience Store Operations (less than 20% of sales from prepared foods) | Other Operations Including Concessions (if any) | Total of All Operations (Equal to the sum of the columns) | |
| REVENUES (Include "TOTAL" annual revenues from all components of the institution's foodservice operations whether to the institution or contractor; make sure NOT to count twice): | | | | | | | |
| 1 | Cash/Bank Charge Cards | \$ 120 | \$ 128 | \$ 73 | \$ 221 | \$ 136 | \$ 25 |
| 2 | Charges (departmental, student, faculty & staff) | \$ 121 | \$ 129 | \$ 74 | \$ 222 | \$ 137 | \$ 26 |
| 3 | Catering/Conferences (exclude catering provided by external caterers) | | \$ 15 | | | | \$ 27 |
| 4 | Board Plans (i.e., meal plan) (include overhead, unallocated and flat revenues in the "other operations" column) | \$ 123 | \$ 131 | \$ 76 | \$ 224 | \$ 139 | \$ 28 |
| 5 | Commissions (i.e., vending and 3rd party rents such as hall food companies) (Exclude commissions paid back from contractors as part of sales) | | | | | \$ 140 | \$ 29 |
| 6 | Debit Money Sales (i.e., declining balance sales) | \$ 125 | \$ 133 | \$ 78 | \$ 226 | \$ 141 | \$ 30 |
| 7 | All Other Sales (define _____) | \$ 126 | \$ 134 | \$ 79 | \$ 227 | \$ 142 | \$ 31 |
| 8 | TOTAL REVENUES (Sum of lines 1 through 7) | \$ 127 | \$ 135 | \$ 80 | \$ 228 | \$ 143 | \$ 32 |
| NON-OPERATING INCOME (i.e., income from non-food sales): | | | | | | | |
| 9 | Total Non-Operating Income (i.e., income from non-food sales such as interest income, income from rebates, rental income, and other non-food sales income) | \$ 166 | \$ 183 | \$ 81 | \$ 229 | \$ 144 | \$ 33 |
| DIRECT EXPENSES PAID BY BOTH THE CONTRACTOR AND INSTITUTION COMBINED (Amounts actually spent; report gross costs actually incurred; do not offset such costs by revenues. Also, exclude capital costs, university administrative overhead allocations, rent, utilities, computer cost, debt service/interest expenses, any extraordinary items): | | | | | | | |
| Labor Costs: | | | | | | | |
| 10 | Exempt Employee Wages (including salaried staff and managers & central administrative staff). Please allocate the \$ for the administration portion between board, retail, catering, convenience stores & other operations based on a reasonable usage %. | \$ 168 | \$ 186 | \$ 82 | \$ 230 | \$ 145 | \$ 34 |
| 11 | Nonexempt (i.e., hourly) Employees Wages (including central administrative staff). Please allocate the \$ for the administration portion between board, retail, catering, convenience stores & other operations based on a reasonable usage %. | \$ 170 | \$ 187 | \$ 83 | \$ 231 | \$ 146 | \$ 35 |
| 12 | Student Wages (including central administrative student staff). Please allocate the \$ for the administration portion between board, retail, catering, convenience stores & other operations based on a reasonable usage %. | \$ 171 | \$ 188 | \$ 84 | \$ 232 | \$ 147 | \$ 36 |

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*Formerly labeled as "Cash Operations"

| Line # | INCOME STATEMENT ITEMS <small>Only include information on the institution's "Foodservices" operations.</small> | AMOUNT IN \$ (omit cents) | | | | | |
|--------|---|------------------------------|---|---------------------|---|---|---|
| | | Board Operations | Retail Operations <small>(including a la carte operations and any convenience store operations with over 25% of sales from prepared foods)</small> | Catering Operations | Convenience Store Operations <small>(less than 25% of sales from prepared foods)</small> | Other Operations <small>(including concessions (if any))</small> | Total of All Operations <small>(Equal to the sum of the columns)</small> |
| 13 | Temporary Employee Costs (i.e., agency, contracted, on-call, etc.) (Please allocate the \$ for the administration portion between board, retail, catering, convenience store & other operations based on a reasonable usage %) | 172 | 169 | 85 | 231 | 206 | 53 |
| 14 | Benefits (i.e., insurance, retirement plans, workers' compensation, unemployment taxes, FICA tuition remission, paid leaves/vacations, etc.) | 171 | 180 | 86 | 234 | 207 | 60 |
| 15a | Food & Beverage Cost | \$ 476 | \$ 481 | \$ 87 | | \$ 368 | \$ 41 |
| 15b | Total Cost of Goods Sold from Convenience Stores (including food and nonfood items) | | | | \$ 215 | | \$ 215 |
| 16a | Supplies (i.e., paper, chemicals, office supplies, etc.) (If supplies or other expenses are not charged directly to the institution's foodservice operation, please calculate or estimate them and include them on a pro rata basis) | 175 | 182 | 84 | 234 | 206 | 62 |
| 16b | Smallwares (i.e., china & small equipment replacement) | 176 | 183 | 85 | 237 | 210 | 61 |
| 16c | Maintenance & Repairs of Equipment (including all costs associated with maintenance such as labor, parts, materials and outsourced providers) | 177 | 184 | 86 | 238 | 211 | 64 |
| 16d | Miscellaneous Direct Expenses (Any expenses not identified above, such as telephone, travel, royalties, consultants, technology, custodial fees not included in labor, or other direct expenses included as requested) | 178 | 186 | 87 | 240 | 213 | 66 |
| 16e | Total of Lines 16a through 16d | \$ 178 | \$ 185 | \$ 86 | \$ 238 | \$ 212 | \$ 65 |
| 17 | TOTAL DIRECT EXPENSES (Sum of lines 13 through 16d) | \$ 180 | \$ 187 | \$ 87 | \$ 241 | \$ 214 | \$ 67 |
| 18 | Utilities (i.e., gas, electric, water, steam, utilities surcharges/allocation fees) | 252 | 257 | 254 | 262 | 255 | 256 |
| 19 | All Other Expenses Not Reported Above (i.e., expenses included above, such as annual charges to your budget which are depreciated equipment expenses, reserve and/or renewal expenses, capital costs, debt service, university overhead allocations, and other non-direct expenses) | 181 | 188 | 188 | 243 | 215 | 68 |
| 20 | Surplus (or Deficit) (Lines 1 plus 1, minus Lines 17, 18, and 19) | \$ 102 | \$ 101 | \$ 101 | \$ 248 | \$ 216 | \$ 63 |

Deadline: April 6, 2012

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Formerly labeled as "Cash Operations"

| Line # | PRODUCTIVITY INFORMATION Please exclude catering, concessions and vending operational information, including related costs such as food costs and labor costs. Report for Your Most Recently Completed Full Fiscal or Calendar Year | Board Operations | | Retail Operations <small>(Formerly labeled as "Cash Operations")</small> | | Total Board and Retail Operations | | Convenience Stores <small>(Less than 25% of sales from prepared foods)</small> | |
|--------|--|------------------|------|---|------|-----------------------------------|------|---|------|
| | | # | \$ | # | \$ | # | \$ | # | \$ |
| 1 | Customer Count (defined as any transaction or meal) | | | | | | | | |
| 2 | Operational Labor Hours (include all unit management and all other operational labor hours worked in the most recently completed fiscal or calendar year) (include catering, vending and concession labor hours as well as central administrative labor hours) | 53 | hrs. | 54 | hrs. | 107 | hrs. | 106 | hrs. |
| 3 | Operational Labor Costs (include all unit management and all other operational employee labor costs such as wages, bonuses and benefits) (include catering, vending, concessions, and central administrative wages, bonuses and benefits) | \$ 54 | \$ | \$ 57 | \$ | \$ 111 | \$ | \$ 107 | \$ |
| 4 | Central Administrative Labor Hours for Both Contractor and Institution (include the foodservice operation's central administrative, clerical, accounting, and other administrative personnel hours worked during the most recently completed year; this should exclude any hours directly involved in the preparation and service of food and beverages; also, please allocate the hours between board, retail and convenience store operations based on a reasonable usage %) | 149 | hrs. | 147 | hrs. | 296 | hrs. | 288 | hrs. |
| 5 | Central Administrative Labor Costs for Both Contractor and Institution (include wages, bonuses and benefits for the foodservice operation's central administrative, clerical, accounting, and other administrative personnel not directly involved in the preparation and service of food and beverages; also please allocate the \$ between board, retail and convenience store operations based on a reasonable usage %) | \$ 182 | \$ | \$ 181 | \$ | \$ 363 | \$ | \$ 362 | \$ |
| 6a | Food & Beverage Costs | \$ 58 | \$ | \$ 60 | \$ | \$ 118 | \$ | \$ 116 | \$ |
| 6b | Cost of Goods Sold from Convenience Stores (including food and nonfood items) | | | | | | | \$ 230 | |

Indicate below to whom any questions regarding this form should be directed and to whom the final report should be sent. Industry Insights guarantees confidentiality. Please send to Industry Insights, Inc., 6235 Emerald Parkway, Dublin, Ohio 43016, or FAX to 614.389.3816. DEADLINE: April 6, 2012.

Institution Name _____ Phone # _____ FAX _____
 Campus Address _____ City _____ State _____ ZIP _____
 Person to contact with questions about data (Report will be sent to voting delegate) _____
 Name of Voting Delegate (Please Print) _____ Voting Delegate's Signature _____
 Voting Delegate email _____

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