Pre-/Post-Assessment Answer Key

1. Using the following conversion factors, calculate and complete the meal equivalent chart.

<table>
<thead>
<tr>
<th>Meals Served</th>
<th>Conversion Factor</th>
<th>Meal Equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,796 reimbursable student breakfasts</td>
<td>.67</td>
<td>7,233</td>
</tr>
<tr>
<td>623 adult breakfasts</td>
<td>.67</td>
<td>417</td>
</tr>
<tr>
<td>25,348 reimbursable student lunches</td>
<td>1</td>
<td>25,348</td>
</tr>
<tr>
<td>7,429 reimbursable student suppers</td>
<td>1</td>
<td>7,429</td>
</tr>
<tr>
<td>17,684 student after school snacks</td>
<td>.33</td>
<td>5,836</td>
</tr>
<tr>
<td>Total Meal Equivalents</td>
<td></td>
<td>46,263</td>
</tr>
</tbody>
</table>

2. A school district operated 20 days last month. They served 10,796 breakfast and 25,348 lunches. What is the average daily participation for breakfast and lunch?
   a. 417 and 1,100
   b. 836 and 1,250
   c. **540 and 1,267**
   d. 620 and 1,223

3. Which of the following is nonprogram food sales?
   a. Federal source
   b. **Extra meal component**
   c. Student reimbursable meal
   d. State source

4. A school district has a current month total revenue of $149,685 and total meal equivalents of 46,263. What is the revenue per meal equivalents?
   a. $2.96
   b. $2.90
   c. **$3.24**
   d. There is not enough information.
5. A school district has a current month total expenditures of $152,930 and total meal equivalents of 46,263. What is the cost per meal equivalents?
   a. $3.31
   b. $2.90
   c. $2.96
   d. There is not enough information.

6. A school district has a monthly total revenue of $152,045 and food cost of $65,000 for the same month. What is the food cost to total revenue?
   a. 35%
   b. 43%
   c. 45%
   d. 57%

7. A school district has a monthly total revenue of $96,500 and labor cost of $55,000 for the same month. What is the labor cost to total revenue?
   a. 35%
   b. 43%
   c. 45%
   d. 57%

8. A school district had a beginning inventory of $6,000 for the month of March. They purchased $11,000 of food during the month. At the end of the March, they had $5,500 of inventory. What is the beginning inventory for April?
   a. $6,000
   b. **$5,500**
   c. $5,000
   d. There is not enough information.

9. A school district calculated to have 46,263 meal equivalents and has 3,350 total planned work hours. What is the Meals Per Labor Hour for this school district?
   a. **14**
   b. 12
   c. 15
   d. 18