

RATION COST REPORT

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Public Health Service
Indian Health Service

Hospital		Area:	
Resort Period (Circle): Oct-Dec Jan-Mar Apr-Jun Jul-Sep			FY:
PART 1: RATION DATA		REPORT PERIOD	FY TO DATE
1. Regular Patient Meals Served			
2. Therapeutic Meals Served			
3. Pediatric Meals Served			
4. TOTAL MEALS SERVED			
5. PATIENT RATIONS SERVED			
6. Infant Formula Rations Served			
7. Tube Feeding Rations Served			
8. TOTAL PATIENT RATIONS			
9. Meals Served to Employees			
10. Guest Meals (Paid)			
11. Guest Meals (Unpaid)			
12. TOTAL EMPLOYEE & GUEST MEALS SERVED			
13. EMPLOYEE AND GUEST RATIONS SERVED			
PART 2: COST DATA			
14. Cost of Purchased Food			
15. Value of Donated Infant Formula			
16. Value of Commodities Received			
17. TOTAL FOOD COSTS			
18. Supplies Cost			
19. Freight Cost			
20. Other Support Costs			
21. TOTAL SUPPLIES/SUPPORT COSTS			
22. Salary Cost			
23. Other Employee Costs			
24. TOTAL EMPLOYEE COST			
25. Value of Inventory Used			
26. TOTAL COSTS			
PART 3: PRODUCTIVITY DATA			
27. TOTAL RATIONS SERVED			
28. COST PER RATION			
29. TOTAL EMPLOYEE TIME			
30. RATIONS PER FTE			
PREPARED BY:	SIGNATURE:	DATE:	

INSTRUCTIONS FOR RATION COST REPORT

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PART 1: RATION DATA

1. Regular Patient Meals Served- Record the total regular patient meals served for the report period and FY to date.
2. Therapeutic Meals Served- Record the total therapeutic meals served for the report period and FY to date.
3. Pediatric Meals Served- Record the total meals served to patients ages 1-6 for the report period and FY to date.
4. TOTAL MEALS SERVED- Add lines 1., 2., and 3. (each column).
5. PATIENT RATIONS SERVED- Divide the number in line 4 by 3 (each column).
6. Infant Formula Rations Served- The most accurate count of infant rations is the infant patient census. This number already equates to rations. Since there may not be a standard way other infants receiving infant formula are counted, each site may have to develop its own method. Once derived, making sure the number equates to rations, add this number to the newborn infant ration count. Record the total for the report period and FY to date.
7. Tube Feeding Rations Served- Record the number of patients receiving tube feedings for the report period and FY to date.
8. TOTAL PATIENT RATIONS. Add lines 5, 6, and 7 (each column).
9. Meals served to Employees. Record the total meals for Employee Meal Program enrollees only, for the report period and FY to date.
10. Guest meals served. Record the number of single meals *purchased* for the report period and FY to date.
11. Unpaid Guest Meals. Record the number of meals provided *free* for the report period and FY to date.
12. TOTAL MEALS SERVED EMPLOYEE AND GUESTS. Add lines 9, 10, 11 (both columns).
13. EMPLOYEE AND GUEST RATIONS SERVED. Divide line 12 by 3 (both columns).

PART 2: COST DATA

All costs, except donated foods, can be found on SHR-285 (Financial) Report or other official IHS Cost Center reports.

14. Cost of Purchased Food. Record the total labeled "Subsistence" 259Y and "Inventory Issues", 6123 on the SHR-285 Report for the report period and FY to date.
15. Value of Donated Infant Formula. Calculate the amount of formula donated during the report period and FY to date. Obtain a current market price for the formula and calculate the value by multiplying the amount of formula received by the price obtained. Record the amount for the report period and FY to date.
16. Value of Commodities Received. Use the data USDA provides on foods available cost per unit to determine the value of the commodities received. Record the total for the report period and FY to date.
17. TOTAL FOOD COSTS. Add 14, 15, and 16 (both columns).
18. Supplies Cost. The SHR-285 Report has several different supplies categories which must be added together. Record the total for the report period and FY to date. Total 2600, less 2661(subsistence).

19. Freight Cost. Freight cost is specified on the SHR-285 Report. Record the total for the report period and FY to date.
20. Other Support Costs. This is to identify total operating costs, excluding capitalized equipment. There are more costs reported on the SHR-285 that have not been specifically identified on the Subsistence Report. Those costs should all be included in this item. Record the total for the report period and FY to date.
21. TOTAL SUPPORT/SUPPLIES COSTS. Add lines 18, 19 and 20 (both columns).
22. Salary Costs. Total the employee cost categories on the SHR-285 (1100,1200) report that are directly related to salary and benefits. Include the salaries of secretaries and diet technicians. Exclude the cost of dietitians (both administrative and clinical dietitians). Include temporary employees paid from Medicare/medicaid (M&M) funds. Those salaries are listed on a separate SHR-285. Be sure to use both reports. Add the two reports and record the total for the report period and FY to date.
23. Other Employee Costs. This is to report miscellaneous employee expenses such as travel and training that are included in the SHR-285. Total any personnel costs not already included a record for the report period and FY to date. Training costs are found in Object Classes 2310 and 257D. Some contractual services (2500) may also be Employee related.
24. TOTAL EMPLOYEE COSTS. Add lines 22 and 23 (both columns).
25. Value of Inventory. Cost out the year end inventory (September 30) using the latest price paid for each item. There is no need to go back and determine the actual cost paid for each item. Subtract this amount from the inventory conducted the previous September 30. Record the amount only in the "FY To Date" column. NOTE: This done annually only.
26. TOTAL COSTS. Add lines 17, 21, 24 and 25 (both columns).

PART 3: PRODUCTIVITY DATA

27. TOTAL RATIONS SERVED. Add lines 5 and 13 (both columns).
28. COST PER RATION. Divide line 26 by 27 (both columns).
29. TOTAL EMPLOYEE TIME. Determine the amount of time for which each employee was *actually paid* during the report period. This is available from timekeeper's reports and will include all paid leave and overtime. Do not include Leave Without Pay or AWOL time. (Again, exclude the dietitians). Divide the total hours worked by the number 2087 to get the number of productive FTE's. Record the total for the report period and FY to date.
30. RATIONS PER FTE. Divide line 27 by line 29 (both columns).

THIS REPORT SHOULD BE SUBMITTED QUARTERLY TO THE AREA OFFICE. ANNUAL REPORTS WILL BE SUBMITTED TO HEADQUARTERS BY EACH AREA OFFICE AS INSTRUCTED.