

# Overview & Preparation

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- ❑ Price the recipes, then the menu
- ❑ Standard labor hour spreadsheet per site
- ❑ Total revenue and by category
- ❑ Total expense and by category
- ❑ Average revenue/meal = Total revenue/total meal equivalents

# Labor



- ❑ Standard labor hour spreadsheet per site & district
- ❑ Cost of average labor hour: total cost all labor/total hours
- ❑ Meals and Meal Equivalents
  - ❑ *1 lunch = 1 lunch, supper, 2/3 breakfast, 1/3 snack, \$3.25 or average revenue/meal*
- ❑  $MPLH = \frac{\text{Total Meals} + \text{Equivalents}}{\text{Total Actual Labor Hours}}$

# Participation

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- ❑ Average Daily Participation-ADP
  - ❑ Total Category of Meals/service days
  - ❑ Total meals + equivalents/service days
- ❑ Menu Evaluation - participation
- ❑ Menu Evaluation participation vs profitability
- ❑ Menu Tracking and Trending over time

# Food Cost

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- ❑ Total food cost/Total expense
- ❑ Theoretical cost of week of meals
- ❑ Production records complete and accurate
- ❑ Actual cost of prepared meals, waste, leftover
- ❑  $\text{Cost of goods sold} = \text{purchased food} + (\text{prior inventory} - \text{onhand inventory})$

# Profit & Loss

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- ❑ Total expenses by category
- ❑ Total income by category
- ❑ Evaluation Tools
- ❑  $P\&L = \text{Income} - (\text{Expense} - \text{Inventory}) = \text{Profit/Loss}$
- ❑ Presentation
  - ❑ Explanations



# Administrative Reviews

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- ❑ Documentation for child nutrition
- ❑ Recipe and menu compliance
- ❑ Production records
- ❑ Common Practice makes perfect
  - ❑ Evaluate regularly

