

Overview & Preparation



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

Labor



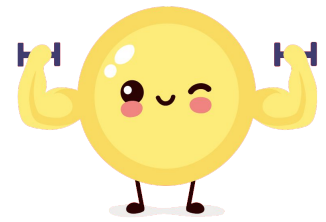
- ❑ Standard labor hour spreadsheet per site & district
- ❑ Cost of average labor hour: total cost all labor/total hours
- ❑ Meals and Meal Equivalents
 - ❑ *1 lunch = 1 lunch, supper, $\frac{2}{3}$ breakfast, $\frac{1}{3}$ snack, \$3.25 or average revenue/meal*
- ❑ $MPLH = \frac{\text{Total Meals} +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

Participation



- ❑ 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



- ❑ 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



- ❑ 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

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

