# Menu Planning

* not knowing food cost target
* developing a menu without consideration for labor or equipment (made from scratch versus ready to eat)
* not responding to market changes and menuing (price of beef increases, and it is on the menu 3 times a week; may need to replace beef 1 or 2 times per week with another protein)
* failing to pre-cost or post-cost menu
* not working leftovers into planning

# Purchasing

* purchasing too much
* purchasing for too high of a cost
* lacking detail in specifications
* lacking competitive purchasing policy (required by USDA)
* lacking audit of invoices, payments, and credits/rebates
* lacking standardized purchasing list

# Receiving

* lacking credit system or follow-up for items not received, damaged, or low quality
* leaving perishable foods left out of proper storage
* lacking procedures to prevent theft from receiving personnel

# Storage

* lacking single responsibility for food storage and issue
* not marking dates, not rotating in storeroom
* storing food at wrong temperatures
* not securing storage areas resulting in theft

# Inventory Control

* lacking physical or perpetual inventory
* having high par-levels
* having infrequent turnover
* assigning multiple staff to take inventory of one area
* having inconsistent time-frames for taking inventory

# Production

* excessive trimming of fruits, vegetables, and meats (not getting the full yield)
* **OVER PRODUCTION**
* no batch cooking
* cooking items too long
* not using standardized recipes
* poor record keeping- without trends in data, how can you forecast future meals?

# Meal Service

* not standardizing portion size
* not standardizing size utensil for serving
* lacking care of leftovers
* handling food carelessly (spoilage, waste, cold food)
* poor pricing of menu items or adult meals
* serving unauthorized meals
* lacking procedures that result in theft (cashier, customers)
* not analyzing sale records to detect trends
* poor marketing of menu items to customer

\*This list is not inclusive and may not pertain to all operations.

Citations:

Dorothy PM, Julie AB. *School Food and Nutrition Service Management*. Aiken, South Carolina:SFS21; 2014:363-377.

Robert CP. *Food Costs and the 40 Thieves, Cooking for Profit*. November 1972.

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