Flinders Public School

ESSENTIALS FOR SUCCESS

REPORT PREPARED BY
HEALTHY KIDS ASSOCIATION
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PREAMBLE
Healthy Kids Association has undertaken a review of the canteen operations at Flinders Public School. This has comprised of:

- completing a diagnostic questionnaire. The answers were provided on site by the canteen managers (two managers job share), and Treasurer of the P&C
- a review of systems and processes used to manage the canteen operation
- an analysis of the financial information. The financial information provided was the profit and Loss Statement for December 2009 to May 2010
- additional information regarding unit cost price of menu items which has been reviewed and analysed.

This report outlines the findings of the review and contains suggestions for improvements. The report follows the format of the Diagnostic Tool used in the review.

In summary, the canteen does not generate enough sales to meet the overheads of operating the canteen, and is struggling to break even.

The canteen is operated by two managers who job share on a ‘week on – week off’ basis, beginning each Thursday. This system seems to be operating well.

The canteen has few systems in place albeit the two managers are experienced and understand all aspects of the canteens operations. Amber items foods dominate the menu with the highest selling 5 items being chicken nuggets and chicken burgers made from processed frozen chicken products, Hot Dogs, Red Rock Deli chips and Frozen Orchy’s. The Hot Dog Frankfurt, pies and sausage rolls currently on sale are Red items. This will be discussed later. There are a number of areas, which could be improved to increase the efficiency and profitability of the canteen.

There is a need to put in place systems for OH&S, food safety and procedures to ensure consistent high quality food is delivered to the students.

The school has approximately 565 students and the canteen operates 5 days per week for some lunch orders and over the counter service.
THE MENU

1. The five most popular menu items are considered AMBER and are within a low price category. These items are:
   - Chicken Nuggets
   - Chicken Burgers
   - Hot Dogs
   - Red Rock Deli Chips
   - Frozen juice Cups

2. The Menu has these and other AMBER items for sale everyday. Nutritional Information Panels were assessed for hot dog Frankfurts, sausage rolls and pies and these items fit into the RED category. RED foods should only offered twice a term. AMBER products should be limited in availability to perhaps several times a week rather than every day. Consideration should be given to deleting some of these items and attempting to promote and sell healthier, freshcooked items to the students.

3. Ideally, more onsite prepared fresh foods and less heat and serve AMBER products should be available. Homemade items are generally healthier as they can be “greened up” by adding fruit or vegetables and are far more profitable. The canteen is fortunate to have available a commercial-sized oven. A new menu item like homemade pasta bolognaise, vegetarian hokkien noodles or fried rice could be introduced every couple of weeks as a special and if popular added to the regular menu. It is best to have “cook up” days where these items are made in bulk and then frozen down.

4. Salad boxes should appear on a menu all year, even though it would be expected that they would be more popular in the summer terms.

5. Healthy Kids would be happy to provide additional advice on such food items and recipes for on site foods. Attached is our Pasta Sauce recipe that is used for pasta dishes and as a pizza base. There are many recipes available on our website also.

6. Fresh prepared foods yield a higher profit margin and therefore help improve the bottom line of the canteen.

7. SUGGESTION
   Look to sourcing Pies, Sausage Rolls and Hot Dog Frankfurts that meet the Fresh Tastes Occasional Food Criteria. Red items can only be offered twice per term.

   Consider limiting the amount of amber foods available everyday. See attached menus for examples.

   Many recipes are available on the Healthy Kids website, including snack ideas and meals.

8. Alternative snack ideas are included in the attachments. For example, milky bites are extremely popular in our canteens. Left-over flavored milk with a short use-by date can be frozen into mini plastic “shot” cups and sold for 20-30c each.

9. The canteen does not offer any frozen fruit. We have found in our Healthy Kids leased canteens that frozen orange wedges, watermelon slices, grapes, mandarin segments or pineapple rings are extremely popular. Provided these items are bought when in season they can be offered at 5, 10 and 20 cent price points.
STOCK

10. The canteen has 7 different account suppliers. The managers are paid an extra 2.5 hours per week to go shopping if needed. This equates to approximately $50 a week or an extra $2000 a year to go shopping.

11. If a Fruit and Vegetable delivery was organized and ham was bought by the kilo from a supplier, frozen and defrosted as needed this cost would come off the bottom line of the canteen. Based on the current figures without this cost the canteen would almost be back in a profitable position.

12. Stock is ordered based on the judgment of both the canteen managers with no formal policy regarding desired stock levels. Stock is run down towards the end of each term, and the stock on hand figure for the end of last term was $1045.

13. **SUGGESTION**
   Establish an order sheet template and ordering procedures, for existing suppliers this should contain a list of their contact details and current arrangements, i.e. delivery days, minimum order quantities etc.

   Operational information should be formalized in the event of a change in managers. See attachment for an example.

14. The cost of goods for the 6 months to the end of March 2010 is 56%, which is quite reasonable but could be improved upon when compared to other canteens of similar size and student profile. The canteen should look to reduce the costs of goods sold. The usage of fresh chicken breast in sandwiches and wraps rather than processed chicken would improve the profit margin of those items.

15. On the day of our visit, the chicken used for sandwiches was a frozen variety costing $13.00 per kilo. Fresh chicken breast retails for about $9- $10 a kilo. Chicken breast could be frozen in portions and then taken out and boiled daily for sandwiches. See comparison below in the pricing section.

16. Stock is rotated and expiry dates are checked and there is a strategy to move stock prior to the expiry date.

17. **SUGGESTION**
   Look to review the Cost of Goods every Term to avoid losing money due to price increases. This involves comparing previous terms invoices with the current terms and looking for any increases in price.
PRICING

18. Pricing food items correctly is very important to the financial bottom line of the canteen. This pricing does need to take account of the objectives for the canteen service. Recently, after a recommendation by Healthy Kids, pricing and mark up of menu items were analysed and prices increased accordingly. There is also room for some additional increases in the future which will bring prices in line with average school canteen process across the state.

19. For menu items prepared on site, such as sandwiches, rolls etc, there is not a process by which the items are priced that takes account of the input cost price of each ingredient, or packaging component consistently.

20. Standard recipe cards have begun to be developed to ensure that each prepared menu item is measured to a set standard. It is vital that all prepared items have recipe cards as it ensures the cost of a menu item remains constant, regardless who is preparing it. As the canteen works on a week on week off roster between the managers, consistency of portions between the two is essential.

21. Below is a price comparison of pre-bought chicken products in comparison to fresh cooked chicken or homemade chicken patties.

22. **Pre-formed Frozen Chicken Products for making Chicken Burgers:**
- Frozen Chicken Pattie - 0.88c per unit
- Frozen Char grilled breast fillet - 1.31 per unit
- Healthy Kids recipe and canteen made Chicken Pattie - 0.45c per unit

23. **For Chicken Wraps/Sandwiches:**
- Steggles Free-flow Chicken 1kg - $13.90
- Fresh-brought Chicken Breast (Boiled) 1kg - $8-$10/kg
- Boiled Chicken can save a minimum of 39c per Wrap.

24. **SUGGESTION**
Develop recipe menu cards – examples provided. This not only ensures correct costing of the menu item is maintained but also assists volunteers and ensures a standard consistency of the items produced.

Do a costing for all recipes (sandwich and otherwise) and apply the mark up.

Replace pre-packaged items with fresh made foods. For example Pizzas can be made from Lebanese bread or pita breads and freshly made tomato sauce and various toppings. This is a much cheaper and healthier alternative with a better profit margin. Garlic bread made in the canteen from left over rolls is more cost effective than pre-purchased ones and utilizes bread close to going stale.
EXPENSES

25. The main expense of the canteen is food. The cost of goods sold is 56% of sales. This is somewhat reasonable but the canteen should aim to reduce this to around 50%, as well as monitor the expenses until the years end as the expenses in the last three months were double that of every other month. If this was to continue, the canteen is looking to have a COGS of around 70% by the end of the year. The other main expense item is Wages, as to be expected.

26. A review of the P&L over the last 6 months shows:

<table>
<thead>
<tr>
<th>Income</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>June</th>
<th>July</th>
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<tbody>
<tr>
<td>Sales</td>
<td>6866.55</td>
<td>10522.45</td>
<td>3494.11</td>
<td>8303.9</td>
<td>10146.95</td>
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<td>0</td>
<td>982.95</td>
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<td><strong>TOTAL INCOME</strong></td>
<td><strong>6866.55</strong></td>
<td><strong>10549.88</strong></td>
<td><strong>3494.11</strong></td>
<td><strong>8303.9</strong></td>
<td><strong>10178.04</strong></td>
<td><strong>5130.9</strong></td>
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<tr>
<td>Purchases(COG)</td>
<td>3376.21</td>
<td>5011.53</td>
<td>917.07</td>
<td>7867.05</td>
<td>3649.9</td>
<td>4162.35</td>
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<td>COGS %</td>
<td>49%</td>
<td>48%</td>
<td>26%</td>
<td>95%</td>
<td>36%</td>
<td>81%</td>
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<td><strong>GROSS PROFIT</strong></td>
<td><strong>3490.34</strong></td>
<td><strong>5538.35</strong></td>
<td><strong>2577.04</strong></td>
<td><strong>436.85</strong></td>
<td><strong>6528.14</strong></td>
<td><strong>968.55</strong></td>
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</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>June</th>
<th>July</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages</td>
<td>2139.42</td>
<td>2595.88</td>
<td>2025.13</td>
<td>2359.4</td>
<td>4124.96</td>
<td>1092.88</td>
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<td>Packaging</td>
<td>111.65</td>
<td>94.5</td>
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<td>Equipment</td>
<td>173.25</td>
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<td>0</td>
<td>119.95</td>
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<td>Misc</td>
<td>1036.7</td>
<td>530</td>
<td>360.9</td>
<td>4000</td>
<td>1047.89</td>
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<td>Bank Fee</td>
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<td>0</td>
<td>0</td>
<td>2</td>
<td>2.75</td>
<td></td>
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<tr>
<td><strong>TOTAL EXPENSES</strong></td>
<td><strong>3461.02</strong></td>
<td><strong>3220.38</strong></td>
<td><strong>2386.03</strong></td>
<td><strong>6479.35</strong></td>
<td><strong>5174.85</strong></td>
<td><strong>1140.63</strong></td>
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<tr>
<td>Net Profit/ Loss</td>
<td>$29.32</td>
<td>$2,317.97</td>
<td>$191.01</td>
<td>($6,042.50)</td>
<td>$1,353.29</td>
<td>($172.08)</td>
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</table>

27. The financials provided and the workings above are an estimate only based on the figures provided. It is somewhat difficult to determine accurate figures as the P&C accounts are grouped with the canteen accounts. As a general rule, it is better practice to have two separate accounts with separate accounting statements.

28. The current gross profit is inadequate to deliver break even. Either sales must increase for the same amount of food purchased or the Cost of Goods and other expenses must be reduced.

29. The recent increase in prices will aid in improving this. This is discussed later. It was mentioned that currently both managers are paid an extra 2.5 hours a week to go shopping. Increased deliveries and buying in bulk would reduce the need for the canteen managers to go shopping. For example, buying a kilo of good sliced ham from a distributor and freezing in portions. Perhaps these hours would be better spent producing more freshly made items.
Mark Up

30. How to make a profit through pricing

<p>| | | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Net profit target</td>
<td>$ 0.00</td>
<td>$0 net profit is to break even</td>
</tr>
<tr>
<td>Overheads (expenses)</td>
<td>$46846.40</td>
<td>YTD 2010 data - this includes COGs</td>
</tr>
<tr>
<td>Required GP</td>
<td>$46846.40</td>
<td>= Net profit Target + Overheads</td>
</tr>
<tr>
<td>Income</td>
<td>$44523.38</td>
<td>YTD 2010 sales data</td>
</tr>
<tr>
<td>Required % gross profit</td>
<td>105%</td>
<td>Required GP/Income x 100</td>
</tr>
</tbody>
</table>

31. The above calculations use the assumption that the canteen wishes to simply break even (no profit) and everything else in the canteen will remain the same. That is, the cost of food, cost of labour and other expenses do not change - as well as any changes to operations, including wastage reductions and no change in promotions to increase sales.

32. Hence, all remaining constant, a required Gross Profit of 105% will mean a Mark-up of 300%. This has quite a significant impact on sales price.

Effect of Mark-up of Menu Items

<table>
<thead>
<tr>
<th></th>
<th>Cost Price</th>
<th>New Sell Price</th>
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<tbody>
<tr>
<td>Pie</td>
<td>1.12</td>
<td>4.48</td>
</tr>
<tr>
<td>Sausage roll</td>
<td>0.68</td>
<td>2.72</td>
</tr>
<tr>
<td>Pizza</td>
<td>1.04</td>
<td>4.16</td>
</tr>
<tr>
<td>Party Sausage Roll</td>
<td>0.28</td>
<td>1.12</td>
</tr>
<tr>
<td>Macaroni cheese</td>
<td>1.79</td>
<td>7.16</td>
</tr>
</tbody>
</table>

33. These food items are based on example cost prices of menu items. The Mark-up percentage table in the Attachments can be used to work out different gross profit and mark-up calculations. As you can see, applying a mark-up of 300% has a significant affect on the sale price.

34. Given that these prices become somewhat unrealistic for a school market when applied to the cost price, consideration must also be given to reducing cost of goods (food expenses) considerably and possibly labour or related costs to enable a break-even position. This may also involve consideration of a reduction in operating days to 3-4 days per week. The school does have 565 enrolled students (customers) however and the preference would be to increase sales rather than reduce hours.

35. An example of how to apply mark-up can be found in the attachments.

36. If the canteen wishes to break even and move toward making a small profit for the P&C, it needs to reduce costs or improve the gross profit in order to pay a dividend. Cost savings can come from buying better reducing associated labour costs, looking at cheaper alternatives for some ingredients, reducing leakages/wastage or increasing the volume of sales of high margin items or making increases to prices overall.
TRACKING MONEY
37. There is not a thorough system in place for tracking money albeit the money is counted and banked daily. There is an opening float of $15. While the canteen records the number of menu items sold on a daily basis from the paperbags, it does not fully calculate all menu items purchased and then calculate its dollar value contribution to sales.

38. A more thorough system allows for checks and measures to be conducted in order to monitor and assess if money is going missing. Tracking measures create a deterrent for potential issues to occur and protects both the P&C as well as the employees.

39. Two people count and record the money, which is good money handling practice.

SUGGESTION
Look at establishing a mechanism for reconciling daily takings. Attached is an example daily tally sheet. Keep daily records of banking details and daily takings as well as what is made and wasted.

STAFFING
40. The canteen has 2 employees who job share 25hrs in a ‘week on-week off’ rotation. As of July 2010, all staff should be paid according to the Educational Services (Schools) General Staff Award 2010. They are paid as casuals with no paid sick leave as per the award.

41. No money is put aside for entitlements such as long service leave and is a possible liability for the canteen long term. Small portions should be put away each month into a separate bank account to cover this liability.

42. The canteen operates with a limited volunteer base and staffing for Fridays is particularly difficult as many volunteers are unavailable and it is the busiest day of the week. The assistance of volunteers (if able to attend) would mean the ability to produce more freshly cooked foods that could be prepared and then frozen ready for use when needed.

43. Often a once a month/term cook-up day is more achievable than a volunteer required more regularly.

44. There is a Job Description for canteen managers, however no duties lists or Run sheets are developed. This would be particularly important if/when the current managers leave or have a sudden leave of absence. When posted on the walls, it also makes it clearer for volunteers to understand the day’s proceedings.

45. SUGGESTION
Develop and implement Daily Run sheets. Ordering sheets with information about how much to order and delivery days should also be devised. See examples provided. Look to putting funds away for long service entitlements.
THE CANTEEN OPERATION – COST REDUCTIONS

46. The canteen is open for recess and lunch. Recess begins at 11am and Lunch is at 1.00pm

Lunch

47. A range of hot and cold food is provided at the lunch service. Much of the food on offer fits into the Amber category and some items are Red. Consideration should be given to increase fresh food items and remove some of the pastry based hot foods and all Red items.

48. Making a bolognaise pasta is also an excellent hot meal choice and quite cost effective. Tested recipes can be provided by Healthy Kids or have a look on the website. See attached.

49. Snack items such as homemade pikelets and muffins can have far greater profit margins than pre-brought snacks and can be cooked ahead and frozen down for easy service on busier days.

50. SUGGESTION

Explore the implementation of meal deals. This will increase the spend per child and if costed correctly provides a small saving for parents.

Look at ways to market the canteen to the students. See attachments for ideas.

WASTAGE

51. The canteen does not record food provided to volunteers, sold at a discount, or food items lost as wastage. However, those volunteers that do help out purchase their own food.

52. Food provided to volunteers is minimal as the canteen operates with very few volunteers. Often a free lunch can be a way of thanking those that do support the canteen, however it is important to ensure it is a homemade items such as a sandwich to keep costs down and free tea or coffee. Any other items should be purchased.

53. A wastage record helps quantify into dollar amounts how much stock is being thrown out, damaged or provided to volunteers in meals. This can often be an area of significant leakage of funds.

54. Records should be kept for what is prepared and wasted on a daily basis. Currently, the level of wastage made per day is unknown. This is vital for the canteen to understand how much food is being thrown out and wasted.

55. The cost of throwing out just 1 pie and a sausage roll everyday that cost approx $1.58 and $1.04 respectively, would cost the canteen $2.62 per day. Over one week this equates to $13.10, over a term $131 and in a year almost $524! A significant expense to the canteen that must be accounted for.
56. **SUGGESTION**
Begin maintaining a wastage record. Keeping a wastage record will identify where there is a leakage of funds.

Regularly reinforce with the office staff that the canteen needs to be made aware of any change in student numbers due to excursions, exams, etc. Planned quiet days are ideal for preparing items ahead and freezing down for future sales.

Consider recording all food prepared and reconcile it to sales. Healthy Kids will provide a tally sheet template that you could use to record your daily sales. See attachments for tally sheet and wastage record.

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**FOR CONSIDERATION**

57. There are seven areas for consideration in improving profits and for the canteen committee to consider. These relate to:

1. **Cost reduction.**

58. Cost reduction can be achieved through better purchasing, decreased wastage, increasing fresh cooked items and/or reducing other expenditure areas including staff hours. Each of these requires consideration and the implications fully discussed and understood.

58. I strongly recommend that recipes for all onsite prepared foods be developed, identifying the exact quantities of each food item used in the recipe. This will assist in quality control, wastage control and allow for volunteers and both canteen managers to know exactly what goes into a menu item – this ensures that a consistent quality product is produced every time. Examples provided in the appendix of this report.

2. **Pricing**

60. Ensuring that the price of products includes a contribution for all expenses including wages and profit. All on site prepared foods need to be individually costed. The canteen should have a pricing policy in place which provides the framework for pricing all menu items.

61. On average, we have found that the most successful canteens have an average mark-up on all menu items somewhere in the vicinity of 70-85% across the menu as a minimum. This is vital in ensuring that all expenses are covered, particularly wages.

3. **Cooking on Site**

62. The canteen has brilliant cooking facilities and, support permitting, should provide as many fresh, healthy and high profit homemade items as possible. Consideration could be given to cooking and freezing certain foods to have on hand, which can result in a healthier product with a much higher margin. i.e. shredded fresh chicken breast as opposed to pre-packaged frozen chicken products. (as costed earlier in the report).

63. Making a bolognase pasta is also an excellent hot meal choice, quick and easy to prepare and quite cost effective. This can be done with the current facilities in the canteen. Tested recipes can be provided by Healthy Kids or have a look on the website. See attached.

64. The other area in most need of improvement is the canteen systems and processes. There is a need for the development of a canteen manual with written policies and procedures for all activities undertaken during the canteen’s operations. In particular, recipes for sandwiches/menu items, formal running sheets for all activities, documentation for stock purchases, and stock control i.e. stock-take procedures for OH&S and food safety, Daily tally sheets reconciling purchases to sales etcetera. Examples are contained in the attachments.

65. The Flinders Public School canteen has the advantage of having two managers which ensures that, in the event of a canteen manager being unable to work for an unexpected reason, the other manager can pick up the duties and allow the canteen to continue to operate and service the children as usual. A canteen manual should be such that any person can walk into the canteen and continue to keep it up and running with little background knowledge. This is an important consideration for all canteens.

66. The canteen however, has not formalised any procedures. All information on the systems and processes for operating the canteen is held in the heads of the 2 canteen managers. There is not a set of standard procedures documented for the canteen.

67. By implementing systems and procedures it enables the canteen to monitor and analyse all aspects of the canteen’s operations and minimises risks, or help highlight issues such as theft.

68. **OH&S and Food Safety Systems and Processes**
   The canteen appears to be very clean and well maintained. Procedures should be put in place to educate volunteers around safe food handling practices to ensure consistency amongst all helpers. It was noted that the canteen does not regularly use a probe thermometer to test temperature of food prepared in the pie warmer. Procedures should include testing of food in the pie warmer prior to serving to ensure it has reached the ‘safe’ zone (above 60°C) of which posters should be clearly displayed beside the warmers. Other procedures include regular recording of fridge and freezer temperatures, for example.


5. Marketing the Canteen

70. Marketing the canteen to the students is vital in ensuring that they continue to purchase regularly from the canteen. It may be worth investing some time into thinking about how best to promote the canteen to the students.

71. You could look to giving the canteen a name and asking students to provide suggestions with the winning response winning a voucher to spend in the canteen.

72. A menu board outside the canteen would be great for attracting those students who don’t normally walk into the canteen to see what is on offer or what is the special of the day/week. This is also a good way to communicate other promotions that might be happening in the canteen. Signage at eye level is most effective.

73. Offer Meal Deals or specials that appeal to the students, even naming a deal after a favourite teacher! It is important to market the canteen appropriately to your school in order to capture your target audience in its fullest capacity. Marketing needs to be an ongoing role of the canteen to keep students interested.
74. **Use It Or Lose It**

Explore the possibility of introducing a “Use It or Lose It” campaign. This involves working out the breakeven position of the Canteen and then dividing it by the number of students. This then breaks down what each student needs to spend a week to keep the canteen viable. Often this can be a surprisingly small number that reminds parents and students what a small contribution is needed.

6. **Performance Appraisal of Canteen Staff**

75. There is no Job Description for volunteers, nor duties lists or Run Sheets. It is important to have position descriptions for all workers in the canteen - from paid canteen managers/assistants to volunteers. This ensures the efficient use of human resources and enables workers to have some control over their contribution. Position descriptions and task lists for volunteers help them feel confident and comfortable in their role.

76. Good practice would be to have a performance appraisal system in place so that staff receive feedback and also have the opportunity to formally discuss their work and delegated responsibilities, needs for training and other management matters.
CONCLUSION

77. In Summary, the following is a list of all the recommendations that have been made in the report. Priority should be given to those activities that involve reducing costs, increasing sales and providing the opportunity for producing more homemade, high profit items.

78. Whilst both the canteen managers are dedicated and have put in effort above and beyond their paid hours and have implemented some good management systems, all businesses can benefit from refining and formalising their systems and procedures.

Summary of Recommendations

79. - The menu requires a revamp with new greener options to be identified where possible. Many recipes are available on the Healthy Kids website, including snack ideas and meals.

80. - Revise the policy of paying staff to collect groceries. Organise for items to be delivered and buy items in larger quantities that can be frozen down.

81. - Establish an order sheet template and ordering procedures, for existing suppliers this should contain a list of their contact details and current arrangements, i.e. delivery days, minimum order quantities etc. Operational information should be formalized in the event of a change in managers See attachment for an example.

82. - Look to review the Cost of Goods every Term to avoid losing money due to price increases. This involves comparing previous terms invoices with the current terms and looking for any increases in price.

83. - Develop recipe menu cards – examples provided. This not only ensures correct costing of the menu item is maintained but also assists volunteers and ensures a standard consistency of the items produced.

84. - Do a costing for all recipes and apply the mark up.

85. - Replace pre-packaged items with fresh made foods. For example Pizzas can be made from Lebanese bread or pita bread and freshly made tomato sauce and various toppings. This is a much cheaper and healthier alternative with a better profit margin. Garlic bread made in the canteen from left over rolls is more cost effective than pre-purchased ones and utilises bread close to going stale.

86. - Look at establishing a mechanism for reconciling daily takings. Attached is an example daily tally sheet. Keep daily records of banking details and daily takings as well as what is made and wasted.

87. - Develop and implement Daily Run sheets, duties lists and job descriptions. Ordering sheets with information about how much to order and delivery days should also be devised. See examples provided.

88. - Record sales from each opening of the service. In particular, record all food sold at each opening - (quantity, sales value) and undertake an evaluation of each sales periods contribution to the total sales.

89. - Begin maintaining a wastage record. Keeping a wastage record will identify where there is a leakage of funds.

90. - Consider recording all food prepared and reconcile it to sales. Healthy Kids will provide a tally sheet template that you could use to record your daily sales. See attachments for tally sheet and wastage record.
Thank you for allowing us to visit the Flinders Public School canteen. We hope we have provided you with some valuable information and set you on the road to make some profit for your school. Ongoing support is always available through phone or email. Best of luck.

**ATTACHMENTS**

- Daily Run Sheets
- Daily Sales Tally Sheet Templates / Examples
- Job Descriptions
- Mark-up schedule and Mark-up / Gross Profit percentage table
- Mark-Up – how to apply
- Marketing in the Canteen
- Order Sheet Template
- Recipes / Snack Ideas
- Roles and Responsibilities
- Sandwich Recipe Cards
- Wastage Record