

Division of Responsibilities for Food Service Program

COSTS: Check the box for those that will be the responsibility of the FSMC and those costs that will be the responsibility of the LEA.	FSMC	SFA	N/A
Food Cost (food, condiments, beverages)			
Food Purchasing	X		
Processing of Invoices	X		
Payment of Invoices	X		
Donated Food Inventory Control	X		
Storage/Delivery Charges of Donated Foods	X		
Delivery of Donated Foods between school buildings	X		
Labor Cost			
Payment of Managers, and/or Supervisors	X	X	
Payment of Hourly Wage Employees	X	X	
Payroll Taxes of all Employees	X	X	
Preparation of all Employee Payroll	X	X	
Processing of all Employee Payroll	X	X	
FICA	X	X	
Retirement for Contractor's employees	X		
Unemployment Insurance for Contractor's employees	X		
Workers' Compensation for Contractor's employees	X		
Health Insurance for Contractor's employees	X		
Life Insurance and Disability for Contractor's employees	X		
Holidays for Contractor's employees			X
Labor Charges for Supervision of Outside Groups using Facilities	X	X	
Student Labor (IF Any)		X	
Other Purchased Services			
Telephone, local service		X	
Telephone, long distance		X	
Utilities (heat, power, water)		X	
Extermination		X	
Laundry		X	
Removal of Trash and Garbage from Kitchen		X	
Removal of Trash and Garbage from Premises		X	
Other			X
Supplies			
Disposable Service ware	X		
Cleaning Supplies	X		
Paper Supplies	X	X	
Uniforms	X		
Menu Paper		X	
Menu Printing		X	
Promotional Materials	X		
Nutrition Education and Materials	X		
Office Supplies		X	
Postage		X	
Equipment and Facilities			
Replacement of Capital/Major Equipment		X	
Replacement of Expendable/Minor Equipment		X	
Repair of Equipment (Normal wear and tear)		X	
Routine Cleaning of Cafeteria Walls and Floors	X		
Routine Cleaning of Kitchen Walls and Floors	X		
Periodic Waxing and Buffing of Floors	X	X	
Sanitation and Proper Use of Equipment	X		
Daily Cleaning of Cafeteria Tables and Chairs	X		

COSTS: Check the box for those that will be the responsibility of the FSMC and those costs that will be the responsibility of the LEA.	FSMC	SFA	N/A
Capital Improvement			
Building Structural Changes		X	
Painting		X	
Other			
NSLP Application Agreement Forms		X	
NSLP Free/Reduced Application Distribution		X	
NSLP Free/Reduced Application Approval		X	
NSLP Free/Reduced Application Verification		X	
Records Supporting Reimbursement Claims		X	
Claims for Federal & State Reimbursement		X	
Point-of-Sale Accountability	X	X	
Receipt of Federal & State Reimbursement		X	
Pricing of NSLP Meals		X	
Collection and deposit of Daily Cash Receipts		X	
Menu Development	X	X	
Menu Distribution	X	X	
Pricing of A la Carte Offerings		X	
Inter-LEA Deliver to Satellite Areas			X
Vehicle Lease or Purchase			X
Vehicle Maintenance			X
Vehicle Fuel and Oil			X
Vehicle Taxes			X
Vehicle Insurance			X
Vehicle Licenses			X
Vehicle Registration			X
Depreciation		X	
Audit fees		X	
Licenses/Permits	X	X	
Promotions	X		
Mileage		X	
Employee Physicals			X
Sales Tax			X
Performance Bond (if applicable)	X		
Liability Insurance	X		
Miscellaneous			X