

## 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
<b>Food Cost (food, condiments, beverages)</b>			
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
<b>Labor Cost</b>			
Payment of Managers, and/or Supervisors	X		
Payment of Hourly Wage Employees	X		
Payroll Taxes of all Employees	X		
Preparation of all Employee Payroll	X		
Processing of all Employee Payroll	X		
FICA	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
Student Labor (IF Any)			x
<b>Other Purchased Services</b>			
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			
<b>Supplies</b>			
Disposable Service ware	X		
Cleaning Supplies	X		
Paper Supplies	X		
Uniforms	X		
Menu Paper		X	
Menu Printing		X	
Promotional Materials	X		
Nutrition Education and Materials	X	X	
Office Supplies	X		
Postage	X		
<b>Equipment and Facilities</b>			
Replacement of Capital/Major Equipment		X	
Replacement of Expendable/Minor Equipment		X	
Repair of Equipment (Normal wear and tear)	X	X	
Routine Cleaning of Cafeteria Walls and Floors		X	
Routine Cleaning of Kitchen Walls and Floors		X	
Periodic Waxing and Buffing of Floors		X	
Sanitation and Proper Use of Equipment	X		
Daily Cleaning of Cafeteria Tables and Chairs		X	

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<b>Capital Improvement</b>			
Building Structural Changes		X	
Painting		X	
<b>Other</b>			
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		
Receipt of Federal & State Reimbursement		X	
Pricing of NSLP Meals		X	
Collection and deposit of Daily Cash Receipts	X		
Menu Development	X		
Menu Distribution	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	X	
Licenses/Permits	X		
Promotions	X		
Mileage			X
Employee Physicals	X		
Sales Tax	X		
Performance Bond (if applicable)	X		
Liability Insurance	X	X	
Miscellaneous	X	X	