

## 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	✓		
Processing of Invoices	✓		
Payment of Invoices	✓		
Donated Food Inventory Control		✓	
Storage/Delivery Charges of Donated Foods		✓	
Delivery of Donated Foods between school buildings		✓	
<b>Labor Cost</b>			
Payment of Managers, and/or Supervisors	✓		
Payment of Hourly Wage Employees	✓	✓ •	
Payroll Taxes of all Employees	✓	✓ •	
Preparation of all Employee Payroll	✓	✓ •	
Processing of all Employee Payroll	✓	✓ •	
FICA	✓	✓ •	
Retirement for Contractor's employees	✓		
Unemployment Insurance for Contractor's employees	✓		
Workers' Compensation for Contractor's employees	✓		
Health Insurance for Contractor's employees	✓		
Life Insurance and Disability for Contractor's employees	✓		
Holidays for Contractor's employees	✓		
Labor Charges for Supervision of Outside Groups using Facilities		✓	
Student Labor (IF Any)			✓
<b>Other Purchased Services</b>			
Telephone, local service		✓	
Telephone, long distance		✓	
Utilities (heat, power, water)		✓	
Extermination		✓	
Laundry	✓		
Removal of Trash and Garbage from Kitchen	✓	✓	
Removal of Trash and Garbage from Premises		✓	
Other	TBD	TBD	
<b>Supplies</b>			
Disposable Service ware	✓		
Cleaning Supplies	✓	✓	
Paper Supplies	✓		
Uniforms	✓		
Menu Paper		✓	
Menu Printing		✓	
Promotional Materials	✓		
Nutrition Education and Materials	✓	✓	
Office Supplies		✓	
Postage		✓	
<b>Equipment and Facilities</b>			
Replacement of Capital/Major Equipment		✓	
Replacement of Expendable/Minor Equipment	✓	✓	
Repair of Equipment (Normal wear and tear)	✓	✓	
Routine Cleaning of Cafeteria Walls and Floors		✓	
Routine Cleaning of Kitchen Walls and Floors	✓	✓	
Periodic Waxing and Buffing of Floors		✓	
Sanitation and Proper Use of Equipment	✓	✓	
Daily Cleaning of Cafeteria Tables and Chairs	✓	✓	

• Employee marked SFA until vested with PERF

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