



# Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

## Division of Responsibilities for Food Service Program

| <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 SFA. | <b>FSMC</b> | <b>SFA</b> | <b>N/A</b> |
|---|-------------|------------|------------|
| <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   |             |            |            |
| <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   |             | ✓          |            |
|   |             |            |            |
| <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  | ✓           |            |            |
| Sales Tax   | ✓           |            |            |
| Performance Bond (if applicable)  | ✓           |            |            |
| Liability Insurance   | ✓           |            |            |
| Miscellaneous   |             |            |            |
| Paid lunch equity calculations are conducted according to 7 CFR 210.14(e)   |             | ✓          |            |
|   |             |            |            |
|   |             |            |            |
|   |             |            |            |