

SECTION VII--FOOD SERVICE ACCOUNTING

ILLUSTRATION 2

CHECKLIST FOR ALLOCATING COSTS TO PROGRAMS

Cost Element	Allocation Basis	Allocation Accomplished											
		J	F	M	A	M	J	J	A	S	O	N	D
Cost of Food Sold	Standard Meal Costs												
Indirect Labor	Direct Labor Cost												
Laundry and Linen	Direct Labor Hours												
Trash Removal	Cost of Food Sold												
Extermination	Cost of Food Sold												
Accounting Services	Total Revenue												
Computer Services	Total Revenue												
Transportation Charges	Cost of Food Used, or Total Revenue												
Training	Number of Meals Served												
Utilities	Number of Meals Served												
Repairs and Maintenance	Number of Meals Served												
Professional and Technical Services	Number of Meals Served												
Rentals	Number of Meals Served												
Printing and Binding	Number of Meals Served												
Miscellaneous Purchased Services	Total Revenue												
Depreciation Costs	Number of Meals Served												
All Other	Total Revenue												

SECTION VII--FOOD SERVICE ACCOUNTING

Type of Service	Basis for Allocations	
	Basis of Allocation from Other School District Funds to the School Food Service Fund	Basis of Allocation in School Food Service Fund to Other Programs
Laundry and linen	average daily participation calculated as a percentage of average daily attendance	number of personnel served
Trash removal	average daily participation calculated as a percentage of average daily attendance	cost of food sold in each program
Extermination	average daily participation calculated as a percentage of average daily attendance	percent of total participation
Accounting services	number of transactions processed for the Food Service Fund (If data is not available, use total dollar volume of the Food Service Fund.)	number of transactions processed (If data is not available, use the total dollar volume.)
Computer services	total revenue of the Food Service Fund	percent of total participation
Transportation charges	cost of food service (includes leased or purchased vehicles calculated as a percentage of the total cost of school district vehicles)	the number of miles between the school location and the point from which delivery is made (for regular uses, such as delivery of food from a warehouse to preparation sites) (For all other service, use the actual miles or hours used by each program.)
Training	training only allocated when personnel not assigned to a particular location are involved (In such cases, the total school district labor cost is calculated as a percentage of the total school district labor cost and should be used as the allocation basis.	direct labor cost
Utilities	number of square feet of occupied floor space	percent of total participation
Repairs and maintenance	number of hours actually used	percent of total participation

SECTION VII--FOOD SERVICE ACCOUNTING

Type of Service	Basis of Allocation from Other School District Funds to the School Food Service Fund	Basis of Allocation in School Food Service Fund to Other Programs
Professional and technical services	number of hours actually used, dependent upon the type of service purchased (Total direct food service hours calculated as a percentage of total district labor hours is suggested.)	dependent upon the type of service purchased (Direct hours are the best basis, but other bases, such as number of meals served will result in a reasonable allocation.)
Rentals	usually do not require allocation (When they do, the basis depends upon the type of rental involved; e.g., hours of use, space required, number of transactions or total Food Service Fund revenue.)	usually will not require allocation
Printing and binding	a percentage of total school district revenue when it is not a direct charge to a school Food Service Fund	number of direct hours, job basis or number of pages may be used
Miscellaneous	a percentage of total school district revenue when it is not a direct charge to a school Food Service Fund	percent of total meals