

G8. SFA DIRECTOR COST INTERVIEW REFERENCE GUIDE
(GROUP 3 & FULL AND LIMITED OUTLYING AREAS)

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According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0584-xxxx. This reference guide is used in conjunction with the SFA On-Site Cost Interview. The time required to complete the interview, while using this guide, is estimated to average 3 hours and 5 minutes per response for Group 3 and Full Outlying Area respondents and 90 minutes per response for Limited Outlying Area and FSMC respondents. This includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. All information will be kept private under the Privacy Act to the extent allowed by law. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Department of Agriculture, Food and Nutrition Service, Office of Policy Support, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302, ATTN: PRA (0584-xxxx). Do not return the completed form to this address.

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HANDOUT 1: Food Vendor Documents

We will review your documentation from all vendors for commercially purchased food items, USDA Foods shipments, and DoD Fresh shipments in order to help us calculate the unit price of foods used by this SFA during the scheduled week(s) of data collection. To determine the total cost of producing school meals, we need to calculate the cost of foods. We need to know what the SFA paid for both food items served as-is and food ingredients used in recipes that the SFA prepares.

For each food type listed in Handout 2, we would like enough documentation to calculate a UNIT PRICE for each food item. Please consider all vendors who supply foods to your SFA.

We are especially interested in any foods that are served during the target week(s). This includes food in inventory and foods purchased close to the target week. We will use this information to calculate the cost of the foods that are reported in the Menu Survey for each sampled school.

To do this, we are asking for the following types of documents, if available:

- Summary:** a report with price information on all foods purchased
- Invoice:** information for food purchased or delivered at a particular time. Multiple invoices may be needed for a single vendor
- Other:** includes bid lists or contracts with prices for foods, or inventory reports with foods from multiple vendors

When possible, documents should include:

- **Product name**
- **Brand**
- **Unit size**
- **Unit price – or – Total Cost & Number of Cases**

For example:

- 2 cases of six #10 cans of Joe's Crushed Tomatoes
Price per case = \$10.00
- 2 x 10 lb. box of fresh peaches
Total price for 2 boxes = \$25.00

REMEMBER:

THE GOAL IS TO PROVIDE ENOUGH INFORMATION TO CALCULATE PRICE PER UNIT.

HANDOUT 2: List of Foods for SFA Food Cost Worksheet

Major Food

Pre-plated Meals
Canned Goods/Staples
Fresh Fruits/Vegetables
Frozen Fruits/Vegetables
Frozen Meats/Poultry/Seafood/Entrees
Refrigerated Products (other than dairy/juice)

Specialty Food

Bread/Tortillas
Candy
Chips
Cookies
Entrees from Specialty Vendors (sandwiches, pizza, tacos, etc.)
Ice Cream
Milk/Dairy
Juice
Soda/Other Beverages
Snack Cakes
Vending Machine Foods
Other

USDA Foods

Raw, bulk, or "brown box" commodities
Ready-to-use end products (processed commodities purchased through SFA, State, and/or National processing agreements)

DoD Fresh

Foods that are obtained using USDA Foods entitlement for the school lunch and breakfast program through the United States Department of Agriculture (USDA) Department of Defense (DoD) Fresh Fruit and Vegetable Program.

HANDOUT 3: Central Food Service Staff Interview Guide

We will ask you the following questions about your central food service staff. Central food service staff includes all staff whose time is charged to the school food service account, even if part of their wages are paid from a non-food service account. Exclude staff who are not employed by the SFA, for example, contracted staff. We will collect information about staff who work in support of the SFA, but are not paid out of the school food service account, in a separate section.

Please refer to Grid A in Handout 4 for questions 1-8.

1. **What are the different titles or positions for each type of staff you just told me the SFA employs?**
 - If multiple staff members work the same amount of time overall and on central food service activities per year, we can group them together
 - Also include staff who only do a one-time activity
2. **How many employees are under this title or position at the SFA?**
3. **How many paid hours per week do the staff in this position work?**
 - Total hours per week can only exceed 40 if *paid overtime* for a position is incurred on a *regular* basis. Intermittent or unpaid overtime should not be included, even if unpaid overtime is worked on a regular basis.
 - Include time paid with food service funds *and* other paid time
 - If an employee performs a one-time activity, record the hours as paid hours per week, 1 week per year
4. **What is the total paid time per year for the staff in this position?**
 - Paid time includes paid holidays, sick time, and vacation. Include time paid with food service funds *and* other paid time.
 - This can be reported in days, weeks, or months per year.
5. **What are the total hours staff in this position work on central food service activities?**
 - This can be reported in hours per week, month, or year
 - These are activities that serve all schools, or no school in particular and are *paid for with food service funds*. It does not include school-level food service or other non-food service related activities.
6. **What percentage of this position's salary or wage is charged to the food service account?**
7. **What is the salary or wage for this position?**
 - If multiple staff members are reported together, report the lowest and then the highest salaries for this position.
 - The salary can be reported per hour, week, every two weeks (biweekly), two times a month, per month, or per year
8. **What is the dollar value of annual fringe benefits received by staff in this position?**
 - If multiple staff members are reported together, report the lowest and then the highest fringe benefit amounts for this position.

Please refer to Grid B in Handout 4 for questions 9-16.

- 9-16. **What percentage of central food service time for staff in this position is spent on each type of activity? See Handout 5 for activity descriptions.**
 - Include the entire school year
 - Only provide percentage of the central food service hours worked. Total should equal 100%.

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HANDOUT 4: Central Food Service Staff Salary Grid (A) and Staff Allocation Grid (B)

GRID A: CENTRAL FOOD SERVICE STAFF SALARY GRID

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Title/Position	Number of staff	Total paid hours/ week	Total paid time/ year	Total central food service hours	Percentage of salary/wage charged to the central food service account	Salary/Wage	Fringe benefits/ year
E.g. SFA Director	1	40 hrs/wk	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <input type="checkbox"/> Days <input checked="" type="checkbox"/> Weeks <input type="checkbox"/> Months </div> <div style="font-size: 2em; margin-right: 5px;">}</div> <div style="text-align: center;"> 44 Per year </div> </div>	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <input checked="" type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year </div> <div style="text-align: center;"> 40 hrs per Week </div> </div>	100%	\$ <u>67,000</u> per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input checked="" type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Other: <input type="checkbox"/> Two times a month	\$35,000 per year
A.	_ _ _	 hr s/ w k	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <input type="checkbox"/> Days <input type="checkbox"/> Weeks <input type="checkbox"/> Months </div> <div style="font-size: 2em; margin-right: 5px;">}</div> <div style="text-align: center;"> _ _ _ _ Per year </div> </div>	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <input type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year </div> <div style="text-align: center;"> _ _ _ hrs per </div> </div>	_ _ _ %	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Other: <input type="checkbox"/> Two times a month	\$ _____ per year

GRID B: CENTRAL FOOD SERVICE STAFF ALLOCATION GRID

(1)	(5)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Title/Position	Total central food service hours	Food service administration, %	Nutrition education and promotion, %	Other non-production, %	Breakfast production, %	Lunch production, %	Breakfast and lunch production, %	Snack/ supper production (FFVP, CACFP, and NSLP), %	Other meal production, %	Central food service total
E.g. SFA Director	40 hrs/wk	100%	0%	0%	0%	0%	0%	0%	0%	= 100%

A.	hrs/wk		_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %
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HANDOUT 5: Central Food Service Activities List

Food service administration

- Accounting, budget, finance, and payroll
- Data processing operations and programming
- Administration of personnel, benefits, and human resources
- Purchasing and contracting
- Inventorying food
- General administration and policy
- Menu planning and nutritional analysis
- Maintaining student payment accounts for meals
- Preparing, distributing, and processing applications for free/reduced-price meals
- Obtaining and processing data for direct certification
- Selecting verification sample from applications for free/reduced-price meals
- Conducting verification of applications for free/reduced-price meals
- Updating student certification status and records
- Counting and claiming reimbursable meals

Nutrition education and promotion (includes messages about healthy eating and participating in school meals)

- Placing displays, banners, or other visual messages in school facilities
- Demonstrations or events to promote healthy eating
- Distributing materials to students or parents (newsletters, recipes, etc.)
- Training for school personnel for nutrition education/ promotion
- Meetings of teams or advisory groups to plan and assess nutrition education/promotion activities (at school or elsewhere)
- Involving students in planning the menu, naming menu items, or taste-testing new items
- Involving students in planning the menu, naming menu items, or taste-testing new items
- Nutrition education/promotion activities included in classroom curricula
- Developing and monitoring school wellness policies
- Other activities related to Team Nutrition, HealthierUS School Challenge, or other Federal/State nutrition education/promotion programs

Other non-production activities

- Custodial, janitorial, building operations, and maintenance of facilities i.e., cleaning and maintenance of buildings and other fixed assets used in food service (kitchens, warehouse space, and administrative space)
- Food service equipment maintenance
- Maintenance and operation of vehicles and other equipment used in storage and transportation
- Refuse disposal, pest control, security, and other services related to buildings and other fixed assets used in food service
- Storage and transportation of goods:
 - Receiving and storing food and supplies.
 - Preparing and loading deliveries of food and supplies from a central storage point to production sites.
 - Transporting food and supplies to production sites.
 - Transporting prepared food from production kitchens to satellite kitchens.
- Providing and maintaining uniforms

Breakfast/Lunch production

- Making ready, preparing, and serving food
- Collecting money, meal tickets, or other payments at breakfast/lunch
- Cleaning up after breakfast/lunch (kitchen, serving area, and cafeteria)
- Supervising students during breakfast/lunch
- Any other work that involves direct production for breakfast/lunch
- Note: use combined breakfast and lunch code if work is being done in support of both meals at the same time

FFVP, CACFP snacks or suppers, or NSLP afterschool snacks production

- Making ready, preparing, and serving foods for snacks
- Collecting money, meal tickets, or other payments for snacks
- Cleaning up after snacks (kitchen, serving area, and cafeteria)

Other meal production

- Making ready, preparing and serving or shipping catered meals (for special dinners at school, Meals on Wheels, senior citizen centers, Head Start or other child care programs, etc.)
- Any other work that involves direct production for meals other than breakfast, lunch, and FFVP, CACFP, or NSLP snacks or suppers

HANDOUT 6: Expense Categories and Definitions

We will map your expense statement line items to the categories that we have listed below. For more detail about the definitions of each expense category please see the “Expense Category Definitions” section.

EXPENSE CATEGORIES AT A GLANCE

A. LABOR

Salaries and wages:

1. Regular food service employees
2. Other regular district employees
3. Temporary employees

Fringe benefits and payroll taxes:

4. Social security taxes
5. Unemployment compensation
6. Workers' compensation
7. Health insurance
8. Retirement contributions (e.g., pensions)
9. Other benefits (life insurance, disability insurance, sick leave, long term disability, etc.)

B. OTHER DIRECT OPERATING COSTS

Supplies and expendable equipment:

1. Food production supplies and expendable equipment (pans, trays, utensils, etc.)
2. Transportation supplies (gas, grease, oil, tires, etc.)
3. Office supplies and expendable equipment (pens, paper, ink, etc.)
4. Other supplies and expendable equipment (cleaning supplies etc.)

Utilities:

5. Energy (gas, electric)
6. Other utilities (water, sewer)

Rent:

7. Equipment/vehicle rental
8. Storage space rental
9. Other space rental

Contracted services/interagency payments:

10. Professional services
11. Food service management company fees, etc.
12. Repairs and maintenance of equipment
13. Storage
14. Transportation
15. Insurance and bond premiums
16. Other services

Miscellaneous direct operating costs:

17. Communications
18. Travel/miscellaneous

C. EQUIPMENT PURCHASES AND DEPRECIATION COSTS

Equipment purchase:

1. Kitchen equipment
2. Motor vehicles
3. Other equipment

Equipment depreciation:

4. Cafeteria/kitchen
5. Other

D. INDIRECT COSTS

1. Indirect costs for expense period
2. Indirect costs for prior year(s)

Please note that we will also ask for indirect cost *rates* (or indirect cost *allocation plans*) for SY 2019-2020

E. PURCHASED FOODS

1. Purchased food inventory
2. USDA Foods, including discounts and rebates, storage and transportation

EXPENSE CATEGORY DEFINITIONS

A. LABOR: Personnel costs.

- **Salaries and wages:** Includes salaries and wages paid to regular and temporary or contract employees. Does not include fees paid to independent consultants.
- **Fringe benefits and payroll taxes:** Includes the school food service share of the cost of payroll taxes or similar mandatory charges for Social Security, Medicare, Unemployment Compensation, and Workers' Compensation insurance, as well as health insurance, pension or other retirement benefits, life insurance, tuition assistance, dental insurance, staff meal allowances, or other non-cash employee benefits. Also includes the school food service share of.

B. OTHER DIRECT OPERATING COSTS: Direct expenses for food service of an operational (recurring) nature, other than labor and food. Does not include capital outlays, depreciation, or indirect costs.

- **Supplies and expendable equipment:** This category includes all types of supplies (other than food) used for all aspects of food service operations. Expendable equipment includes any type of equipment purchase that may be treated as an expense according to USDA and other applicable rules. Usually this is equipment with a cost below a specified dollar amount (such as \$500).
- **Utilities:** This category includes electricity, heating and cooking fuels, water, and sewer services.
- **Rent:**
 7. **Equipment/vehicle rental:** This category includes expenses for rent of any type of school food service equipment or vehicles.
 8. **Storage space rental:** This category includes expenses for rent of facilities for storing food and food service supplies.
 9. **Other space rental:** This category includes expenses for rent of facilities for food preparation, serving, or food service administration.
- **Contracted services/interagency payments:** This category includes all expenses for contracted or purchased services from private organizations or individuals, and payments to other agencies for specific services charged on a direct cost basis.
 10. **Professional services:** includes services provided by professionals, such as dietary/management consulting, training of staff, legal services, audits, etc.
 11. **Food service management company fees:** includes all payments to food service management companies other than reimbursement of expenses for labor and food. Examples include management or consulting fees, and cost of funds or profit. NOTE: (1) The purchase of complete meals prepared under contract to the SFA ("pre-plated meals") or per-meal charges for meals prepared on-site should also be reported here; (2) If a food service management company bills a single amount to the SFA for all of its services, that amount should be reported here.
 12. **Repairs and maintenance of equipment:** includes repair, maintenance, and associated charges (e.g., parts) for food service equipment used in kitchens, cafeterias, storage facilities, and administrative offices.

13. **Storage:** fees for storage on a contract basis and associated charges (such as loading/unloading of shipments).
14. **Transportation:** charges for transportation of food, food service supplies, etc. on a contract basis.
15. **Insurance and bond premiums:** includes payments for insurance of property and supplies, and liability insurance or bond. Does not include payments for insurance benefits to workers or workers' compensation insurance.
16. **Other contracted services:** includes services not listed elsewhere, such as data processing, payroll processing, linen or laundry services, extermination, health inspections, etc. conducted on a contract basis.

➤ **Miscellaneous direct operating costs:**

17. **Communications:** includes telephone, fax, postage, courier services, and other communications costs.
18. **Travel / miscellaneous:** This category includes all other costs directly identified as food service expenses. Examples of costs in this category are: mileage and other travel reimbursements, association memberships, and subscriptions.

C. EQUIPMENT PURCHASES AND DEPRECIATION COSTS:

- **Equipment purchases:** includes expenses for new or replacement equipment items considered capital equipment according to USDA and other applicable rules, based on their useful life and cost. Includes equipment for kitchens, cafeterias, storage facilities, transportation, and administration.
- **Equipment depreciation:** an annual charge equal to the purchase cost of capital equipment divided by the useful life of the equipment. Usually reported only under accrual accounting.

D. INDIRECT COSTS: Costs shared among several SFA programs or functions, such as administrative support, occupancy, general-purpose supplies, and communications. Usually the indirect cost for food service, if reported, is computed by applying a percentage rate to specified types of direct costs, which may exclude food. The indirect cost should be the amount actually charged to the school food service account.

E. FOOD: Includes purchased food, donated commodities (a.k.a. USDA Foods), and charges for the transportation, storage, and processing of donated commodities.

- **Purchased food:** This is the expense for purchased food used by the SFA, including purchased foods that have been made with donated USDA commodities as ingredients.
- **Value of USDA Foods received:** This is the total USDA-assigned value of USDA donated commodities received by the SFA during SY 2019-2020.
- **Storage, transportation, and processing fees:** This category includes charges from the State or contractors to the SFA for the transportation, storage, and processing of USDA donated commodities.
- **Inventory change in value:** The value of inventory of purchased food and donated commodities used or lost during the year, in addition to purchases or receipts.

HANDOUT 7: Definitions for Support Function Cost Grid

We will identify which of the below functions support central food service operations and if they are treated as direct costs, indirect costs, or handled some other way (i.e., “off-budget” functions).

Programs are activities or services, such as instruction and food service, that have identifiable direct costs. These direct costs may be charged to grants or other special-purpose accounts, or to the school district's general fund.

Indirect costs are costs incurred for the benefit of multiple programs, functions, or other cost objectives and therefore cannot be identified readily and specifically with a particular program or other cost objective. They typically support administrative overhead functions such as fringe benefits, accounting, payroll, purchasing, facilities management, utilities, etc. (from *Indirect Costs: Guidance for State Agencies & School Food Authorities*).

The support functions are defined as follows:

Accounting, budget, finance, and payroll includes tasks to process payments to and from the school district, maintain financial records, manage cash, and produce financial reports.

Data processing operations and programming includes all support for mainframe, server, and client computers, and for communications networks (voice and data).

Administration of personnel, benefits, and human resources includes recruiting, hiring, enrollment/disenrollment in benefit plans, and other human resource (HR) administration functions. This does not include the costs of non-HR personnel or the cost of employee benefits (health/dental insurance, pension/retirement, tuition assistance etc.).

Purchasing and contracting includes solicitation and review of bids for purchases and contracts, preparation and negotiation of purchasing agreements and contracts, processing purchase requests and purchase orders, and managing contracts (other than processing of contractor invoices).

General administration and policy includes the Superintendent and School Board, and other administration not listed elsewhere.

Custodial and janitorial means routine cleaning, storage, setting up/rearranging furniture, and other work performed by staff or contractors whose primary work is these activities.

Building operations and maintenance means services of this type not provided by custodial/janitorial staff, particularly more skilled services (such as heating/ventilation/air conditioning maintenance or repair).

Equipment and vehicle operations and maintenance includes management of motor pools, routine maintenance and repair of vehicles, and routine maintenance and report of equipment.

Refuse disposal, pest control, other sanitation refers to when these services are not performed as part of “custodial and janitorial” or “building operation and maintenance” services.

Security includes tasks to ensure the safety of students, school district personnel, and school district property.

Storage and transportation of goods refers to when these services are not performed as part of “custodial and janitorial” or “building operation and maintenance” services.

Providing and maintaining uniforms includes obtaining, distributing, and cleaning uniforms for school district personnel.

Medical/health services and supplies refers to school-based health services such as a school nurse, traditional first aid, administration of medications, screening services (vision, hearing, counseling, mental health services, etc.).

HANDOUT 8: Off-Budget Staff Interview Guide

We will ask the following questions about staff who perform any of the support functions identified as “off-budget” from Handout 7.

Please refer to Grid A in Handout 9 for questions 1-8:

- 1. What are the different titles or positions for “off-budget” food service staff?**
 - Are there any district or SFA staff who help prepare or serve meals whose time is not charged to the food service account?
 - Enter job titles for staff who perform each support function listed as off-budget
 - List job titles separately if any of the following are different between staff: 1) basis paid; 2) total paid hours per week; 3) total paid weeks per year; 4) total paid leave time; or 5) total off-budget food service hours per week.
- 2. How many employees are under this title or position?**
- 3. Is this a district or non-district position?**
- 4. How many paid hours per week do the staff in this position work?**
 - Total hours per week can only exceed 40 if *paid overtime* for a position is incurred on a *regular* basis. Intermittent or unpaid overtime should not be included, even if unpaid overtime is worked on a regular basis.
 - If an employee performs a one-time activity, record the hours as paid hours per week, 1 week per year
- 5. What is the total paid time per year for the staff in this position?**
 - Paid time includes paid holidays, sick time, and vacation. Include time paid with food service funds *and* other paid time.
 - This can be reported in days, weeks, or months per year.
- 6. What are the total hours staff in this position work on central food service activities that are *not paid with food service funds*?**
 - This can be reported in hours per week, month, or year
 - These are activities that serve all schools, or no school in particular. It does not include school-level food service or other non-food service related activities.
- 7. What is the salary or wage for this position?**
 - If multiple staff members are reported together, report the lowest and then the highest salaries for this position.
 - The salary can be reported per hour, week, every two weeks (biweekly), two times a month, per month, or per year
- 8. What is the dollar value of annual fringe benefits received by staff in this position?**
 - If multiple staff members are reported together, report the lowest and then the highest fringe benefit amounts for this position.

Please refer to example “Grid B” in Handout 9 for questions 9-16:

9-16. What percentage of off-budget central food service time for staff in this position is spent on each type of activity? See Handout 5 for descriptions.

- Include the entire school year
- Only provide percentage of the central food service hours worked. Total should equal 100%

HANDOUT 9: Off-Budget Staff Salary Grid (A) and Staff Time Allocation Grid (B)

GRID A: OFF-BUDGET STAFF SALARY GRID

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Title/Position	Number of staff	Department	Total paid hours/ week	Total paid time/ year	Total off-budget central food service hours	Salary/Wage	Fringe benefits/ year
E.g. Accountant	1	<input checked="" type="checkbox"/> District <input type="checkbox"/> Non-district	40 hrs/wk	44 <input type="checkbox"/> Days <input checked="" type="checkbox"/> Weeks } → Per year <input type="checkbox"/> Months	40 hrs per Week <input checked="" type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year	\$ 50,000 per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input checked="" type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Other: <input type="checkbox"/> Two times a month	\$35,000 per year
A.	_ _ _	<input type="checkbox"/> District <input type="checkbox"/> Non-district	_ _ _ hrs/wk	_ _ _ _ <input type="checkbox"/> Days <input type="checkbox"/> Weeks } → Per year <input type="checkbox"/> Months	_ _ _ hrs per <input type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Other: <input type="checkbox"/> Two times a month	\$ _____ per year

GRID B: OFF-BUDGET STAFF TIME ALLOCATION GRID

(1)	(6)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Title/Position	Central food service hours	Food service administration, %	Nutrition education and promotion, %	Other non-production, %	Breakfast production, %	Lunch production, %	Breakfast and lunch production, %	Snack/ supper production (FFVP, CACFP, and NSLP), %	Other meal production, %	Central food service total

E.g. Accountant	40 hrs/wk	100%	0%	0%	0%	0%	0%	0%	0%	= 100%
A.	_ _ hrs/wk	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	