

# **Appendix A**

Data Collection Instruments:  
State and Local Governments

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. 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 Services, Office of Research and Analysis, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302 ATTN: PRA (0584-xxxx\*). Do not return the completed form to this address.

**OMB Control No.: 0584-NEW**

**USDA/Food and Nutrition Service  
School Foodservice Indirect Cost Study  
State Child Nutrition Director Survey**

**INTRODUCTION**

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the US Department of Agriculture to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. To address the congressional mandate, Abt Associates and Kokopelli Associates are conducting a study for the USDA Food and Nutrition Service about the reporting and recovery of indirect costs attributable to school foodservice.

As part of the study, surveys are being conducted with all State Child Nutrition Directors, with all State Education Agency (SEA) Finance Officers, and with a randomly selected sample of School Foodservice Directors and Business Managers of public Local Education Agencies (LEAs) and private schools.

The purpose of this survey is to gather information from **State Child Nutrition Directors** on how indirect costs are allocated in the financial reporting of LEAs and private schools, and how the State Child Nutrition Division is involved with this process. This survey and this study are not intended to audit financial transactions through the indirect cost recovery process. Please also note that:

- Data will only be presented in the aggregate, and no specific data will be attributed to specific survey respondents.
- Information provided through the survey will be kept private, to the extent provided by law.
- Responses to this survey will not affect your agency's receipt of funds from USDA school meals programs.
- PL 111-296, Healthy Hunger-Free Kids Act of 2010, Section 305 requires cooperation with program research and evaluation by States, State educational agencies, local educational agencies, schools, institutions, facilities, and contractors participating in programs authorized under this Act and the Child Nutrition Act of 1966.

USDA/FNS needs your participation to assure that this study fairly and accurately represents the processes of establishing indirect cost rates and paying indirect costs. We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Abt Associates toll-free at 1-800-###-####, or send an e-mail to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

This survey is intended to be conducted by telephone. A telephone interviewer will contact you to schedule a time to go over the survey questions and your responses. Please review the questions in this survey and gather any necessary information to respond to the questions before the scheduled time with your telephone interviewer.

This survey addresses questions related to the use of indirect cost rates as may be applied to school foodservice. It includes questions related to both public school districts (LEAs) and private schools (or groups of private schools operating under a single entity such as an Archdiocese for Catholic schools). **For simplicity, the survey refers to both individually operated private schools and groups of private schools operating under a single agency or corporation as "private schools".**

## RESPONDENT AND CONTACT INFORMATION

1. Please confirm/update the following contact information for the official in your State serving as the most senior State official responsible for the NSLP and SBP in **public LEAs** for SY2011-2012.

	Correct?
Name: _____	<input type="checkbox"/>
Title: _____	<input type="checkbox"/>
Agency: _____	<input type="checkbox"/>
Telephone number: _____	<input type="checkbox"/>
Email: _____	<input type="checkbox"/>

- 1a. Is this official also responsible for the NSLP and SBP in **private schools**?

- Yes (Go to Question 1c.)  
 No  
 Don't know/Not Sure (Go to Question 1c.)

- 1b. Please provide the contact information for the official in your State serving as the most senior official responsible for the NSLP and SBP in **private schools** for SY2011-2012.

Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Agency: \_\_\_\_\_  
 Telephone number: \_\_\_\_\_  
 Email: \_\_\_\_\_

**If different state officials are responsible for public LEAs and for private schools, this survey will need to be completed by the two state officials or by their representatives. The first person should respond to the questions for public LEAs, and the second person should respond to the questions for private schools. Both respondents should be present when reviewing the survey with the phone interviewer.**

- 1c. If someone other than the person listed in Question 1 (**public LEAs**) or Question 1b (**private schools**) completed this questionnaire, please provide his or her name and contact information below.

For public LEAs:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

For public LEAs:

Same as above

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

- 1d. For this study, we will also be contacting your SEA's chief finance officer or another senior SEA finance official. Please confirm/update the following contact information for the official in your State responsible for approving public LEAs' indirect cost rate applications or cost allocation plans for SY2011-2012.

Contact information below is confirmed

Updated contact information is provided below

Contact information is not known/not available

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

**STATE CHILD NUTRITION DIVISION INVOLVEMENT WITH INDIRECT COSTS**

The following questions are about the involvement of the State Child Nutrition Division with indirect costs.

**Below are some definitions of some key terms that are used throughout the survey.**

**DEFINITIONS OF KEY TERMS USED IN THIS SURVEY**

**State Child Nutrition Division** is the unit responsible for state child nutrition programs.

**Programs** are activities or services, such as instruction and school foodservice, that have identifiable direct costs. These direct costs may be charged to grants or other special-purpose accounts, or to the LEA or private school'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*)

2. Does your state have rules and regulations pertaining to computing indirect costs for **public LEAs** or **private schools**?
- Yes  
 No  
 Don't know
3. Is your State's Child Nutrition Division involved in any way in determining how **public LEAs** allocate indirect costs to their programs or activities in reporting expenses?
- Yes  
 No (*Go to Question 4.*)  
 Don't know (*Go to Question 4.*)

- 3a. Which of the following statements best describes the role of your State’s Child Nutrition Division in determining how **public LEAs** allocated indirect costs to their programs or activities in reporting expenses for SY2011-2012? (Check one response for each row.)

<b>State Child Nutrition Division Role for Public LEAs</b>	
Child Nutrition Division computed indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division approved LEA applications for indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division approved LEA cost allocation plan(s) using factor(s) other than percentage of direct costs (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of approved cost allocation plans that use factors other than percentage of direct costs.</i>	
Child Nutrition Division collaborates with another SEA Division or another State Agency to establish indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division collaborates with another SEA Division or another State Agency to approve LEA cost allocation plan(s) using factor(s) other than percentage of direct costs (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of the collaboratively approved cost allocation plans that use factors other than percentage of direct costs.</i>	
Other Child Nutrition Division role for <b>indirect cost allocation</b> (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of the other role the Child Nutrition Division has for indirect cost allocation.</i>	

4. Is your State’s Child Nutrition Division involved in any way in determining how **private schools** allocate indirect costs to their programs or activities in reporting expenses?

- Yes
- No (Go to Question 5.)
- Don't know (Go to Question 5.)

4a. Which of the following statements best describes the role of your State’s Child Nutrition Division in determining how **private schools** allocate indirect costs to their programs or activities in reporting expenses for SY2011-2012? (Check one response for each row)

<b>State Child Nutrition Division Role for Private Schools Eligible to Receive Federal Funds</b>	
Child Nutrition Division computed indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division approved private school applications for indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division approved private school cost allocation plan(s) using factor(s) other than percentage of direct costs ( <i>Specify below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of approved cost allocation plans that use factors other than percentage of direct costs.</i>	
Child Nutrition Division collaborates with another SEA Division or another State Agency to establish indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division collaborates with another SEA Division or another State Agency to approve private school cost allocation plan(s) using factor(s) other than percentage of direct costs ( <i>Specify below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of the collaboratively approved cost allocation plans that use factors other than percentage of direct costs.</i>	
Other Child Nutrition Division role for <b>indirect cost allocation</b> ( <i>Specify below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of the other role the Child Nutrition Division has for indirect cost allocation.</i>	

5. Did your State’s Child Nutrition Division provide information to school foodservice directors in **public LEAs** about their State-approved indirect cost percentage rate(s) or cost allocation plan?

- Yes
- No (*Go to Question 5d.*)
- Don't know (*Go to Question 5d.*)

5a. **For public LEAs**, what role did your State's Child Nutrition Division play in notifying school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012? (Check all that apply.)

- Child Nutrition Division sent a letter to school foodservice directors
- Child Nutrition Division sent an email to school foodservice directors
- Child Nutrition Division posted an announcement on its website for school foodservice directors
- Child Nutrition Division notified school foodservice directors individually by telephone
- Child Nutrition Division notified school foodservice directors by teleconference
- Child Nutrition Division provided indirect cost percentage rates to school foodservice directors upon request
- Other (Describe.)

\_\_\_\_\_

\_\_\_\_\_

5b. Thinking of the last five years, is this the typical procedure used by your State's Child Nutrition Division to notify school foodservice directors in **public LEAs** about computed or approved indirect cost percentage rates or cost allocation plans?

- Yes, the notification procedure was the same one used for the last five years
- No, the notification procedure was different in previous years (Describe.)

\_\_\_\_\_

\_\_\_\_\_

- Don't know how notification was done in previous years

5c. **For public LEAs**, when did your State's Child Nutrition Division notify school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012?

- While school was in session for SY 2010-2011
- Between the end of school for SY 2010-11 and the start of school for SY2011-2012
- While school was in session for SY2011-2012
- After the end of school for SY2011-2012
- Other (Specify below.)

\_\_\_\_\_

\_\_\_\_\_

- Don't know

(Go to Question 6.)

- 5d. **For public LEAs**, what organization notified school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012?
- State Education Agency finance or federal reporting office
- Other State Education Agency unit (*Specify below.*)
- \_\_\_\_\_
- Other State Agency (*Specify below.*)
- \_\_\_\_\_
- No State Agency notified public school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012
- Don't know
6. Did your State's Child Nutrition Division provide information to foodservice directors for **private schools** about their State-approved indirect cost rates or cost allocation plans?
- Yes
- No (*Go to Question 6e.*)
- Don't know (*Go to Question 6e.*)
- 6a. Was the notification process for **private schools** the same as for public LEAs?
- Yes (*Go to Question 7.*)
- No
- Don't know (*Go to Question 7.*)
- Not applicable, the State Child Nutrition Division does not notify public LEAs (*Go to Question 6e.*)
- 6b. **For private schools**, what role did your State's Child Nutrition Division play in notifying school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012?
- Child Nutrition Division did not notify school foodservice directors about indirect cost rates or cost allocation plans
- Child Nutrition Division sent a letter to school foodservice directors
- Child Nutrition Division sent an email to school foodservice directors
- Child Nutrition Division posted an announcement on its website for school foodservice directors
- Child Nutrition Division notified school foodservice directors by telephone
- Child Nutrition Division notified school foodservice directors by teleconference
- Other (*Describe.*)
- \_\_\_\_\_
- \_\_\_\_\_
- 6c. Thinking of the last five years, is this the typical procedure used by your State's Child Nutrition Division to notify school foodservice directors in **private schools** about computed or approved indirect cost percentage rates or cost allocation plans?
- Yes, the notification procedure was the same one used for the last five years
- No, the notification procedure was different in previous years. (*Describe.*)

- \_\_\_\_\_
- \_\_\_\_\_
- Don't know how notification was done in previous years

6d. **For private schools**, when did your State's Child Nutrition Division notify the private schools about computed or approved indirect cost rate percentage rates or cost allocation plans for SY2011-2012?

- While school was in session for SY2010-2011
- Between the end of school for SY2010-11 and the start of school for SY2011-2012
- While school was in session for SY2011-2012
- After the end of school for SY2011-2012
- Other (*Specify below.*)

- \_\_\_\_\_
- \_\_\_\_\_
- Don't know

(Go to Question 7.)

6e. **For private schools**, what organization notified school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012?

- State Education Agency finance or federal reporting office
- Other State Education Agency unit (*Specify below.*)

- \_\_\_\_\_
- \_\_\_\_\_
- Other State Agency (*Specify below.*)

- \_\_\_\_\_
- No State Agency notified foodservice directors of private schools about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012
- Don't know

**GUIDANCE TO PUBLIC LEAs AND PRIVATE SCHOOLS**

The following questions address the guidance provided by your State's Child Nutrition Division to public LEAs and private schools regarding charging and recovery of indirect costs.

**DEFINITIONS OF THE TERMS "CHARGED" AND "RECOVERY" IN THIS SURVEY**

"Charged" means that indirect costs are computed and included in a report of expenses for school foodservice, regardless of whether the indirect costs are recovered.

"Recovery" of indirect costs means that funds are transferred from the school foodservice account to the LEA or private school general fund, in payment of indirect costs.

7. Did your State's Child Nutrition Division provide any guidance to **public LEAs and/or private schools** regarding the charging and/or recovery of indirect costs from school foodservice accounts for SY2011-2012?

- Yes
- No (Go to Question 8.)
- Don't know (Go to Question 8.)

7a. **For public LEAs**, how did your State's Child Nutrition Division provide guidance in SY2011-2012 regarding the charging and/or recovery of indirect costs from school foodservice accounts? (Check one response for each row.)

**How was guidance provided to public LEAs?**

State Child Nutrition Division sent written guidance by regular mail service	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division sent written guidance by email	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division posted written guidance on its website	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division provided training in person	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division provided training remotely by teleconference or through the web	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other guidance was provided (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other guidance provided.	

7b. Were the same types of guidance provided in SY2011-2012 to **private schools**?

- Yes (Go to Question 8.)
- No
- Don't know (Go to Question 8.)
- Not applicable, the State Child Nutrition Division did not provide guidance to private schools (Go to Question 8.)

7c. **For private schools**, what kind of guidance did your State’s Child Nutrition Division provide in SY2011-2012 regarding the charging and/or recovery of indirect costs from school foodservice accounts? (Check one response for each row.)

**How was guidance provided to private schools?**

State Child Nutrition Division sent written guidance by regular mail service	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division sent written guidance by email	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division posted written guidance on its website	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division provided training in person	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division provided training remotely by teleconference or through the web	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other guidance was provided ( <i>Describe below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other guidance provided.</i>	

**If available, we would like to review a copy of the written guidance, training handouts and/or scripts the State Child Nutrition Division provided or used regarding the charging and/or recovery of indirect costs. At the end of the survey, we will review the documents that we would like to get and provide information on how to send these documents to Abt Associates.**

## MONITORING OF DIRECT AND INDIRECT COSTS AND COMPLIANCE WITH STATE AND FEDERAL RULES

The following questions are about the monitoring of direct and indirect costs and compliance with state and federal rules. Please refer to the definitions for “charged” and “recovery” of indirect costs.

**For Questions 8-10, each will begin with questions related to public LEAs, then go onto similar questions related to private schools.**

8. Which of the following financial items are **public LEAs** required to report to your State's Child Nutrition Division for SY2011-2012? (*Check one response for each row.*)

**Required reporting for public LEAs:**

Total direct costs of school foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost rate(s) applicable to school foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost <b>charged</b> to school foodservice account	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost <b>recovered</b> from school foodservice account	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other financial items are required to be reported (Describe.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other items required to be reported.	

- 8a. Are the required reporting items indicated above for SY2011-2012 the same **for private schools**?

- Yes (*Go to Question 9.*)  
 No  
 Don't know (*Go to Question 9.*)  
 Not applicable, the State Child Nutrition Division does not require this reporting from private schools (*Go to Question 9.*)

- 8b. Which of the following items are **private schools** required to report to your State's Child Nutrition Division for SY2011-2012? (*Check one response for each row.*)

**Required reporting for private schools:**

Total direct costs of school foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost rate(s) applicable to school foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost <b>charged</b> to school foodservice account	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost <b>recovered</b> from school foodservice account	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other financial items are required to be reported (Describe.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other items required to be reported.	

9. **For public LEAs**, which of the following did your State's Child Nutrition Division verify (either directly or through reports provided by State or external auditors) regarding indirect costs charged to school foodservice accounts in SY2011-2012? For those conditions that were verified, was this for all LEAs or a selected sample of LEAs? (Check one response for each row.)

**Verified for public LEAs:**

Indirect cost rate was correctly computed	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know
Costs included in indirect cost rate were allowable	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know
Correct indirect cost rate was used	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost charged to school foodservice was correctly computed	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost recovered was equal to or less than indirect cost charged	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know
If indirect cost for prior year was recovered, written notice of intent to recover was given at the proper time	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know

- 9a. Are the items verified by the State's Child Nutrition division indicated above for SY2011-2012 the same **for private schools**?

- Yes (Go to Question 10.)
- No
- Don't know (Go to Question 10.)
- Not applicable, the State Child Nutrition Division does not verify indirect costs for private schools (Go to Question 10.)

9b. **For private schools**, which of the following did your State’s Child Nutrition Division verify (either directly or through reports provided by State or external auditors) regarding indirect costs charged to school foodservice accounts in SY2011-2012? For those conditions that were verified, was this for all private schools or a selected sample of private schools? (Check one response for each row.)

**Verified for private schools:**

Indirect cost rate was correctly computed	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know
Costs included in indirect cost rate were allowable	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know
Correct indirect cost rate was used	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost charged to school foodservice was correctly computed	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost recovered was equal to or less than indirect cost charged	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know
If indirect cost for prior year was recovered, written notice of intent to recover was given at the proper time	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know

10. **For public LEAs**, what actions, if any, did your State’s Child Nutrition Division take to assure that direct costs charged to Federal programs in SY2011-2012 are allowable under Federal cost principles? (Check one answer in each row.)

**Which of the following actions were taken for public LEAs?**

Child Nutrition Division provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division restricted or prohibited direct charges to Federal programs for services provided by LEA employees who are not entirely allocable to a specific program	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division provided training in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division specified tests of direct charges to be conducted as part of audits	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division reviewed costs charged by a sample of public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division reviewed costs charged by all public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method(s) (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other method(s).	

**If available, we would like to review a copy of the written guidance, training handouts and/or scripts the State Child Nutrition Division used to assure that direct costs charged to Federal programs were allowable under Federal cost principles. At the end of the survey, we will review the documents that we would like to get and provide information on how to send these documents to Abt Associates.**

10a. Are the methods indicated above for SY2011-2012 the same **for private schools**?

- Yes (Go to Question 11.)
- No
- Don't know (Go to Question 11.)
- Not applicable, the State Child Nutrition Division did not take any of these actions for private schools (Go to Question 11.)

10b. **For private schools**, what actions, if any, did your State's Child Nutrition Division take to assure that direct costs charged to Federal programs in SY2011-2012 are allowable under Federal cost principles? (Check one answer in each row)

**Which of the following actions were taken for private schools eligible for Federal funds?**

Child Nutrition Division provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division restricted or prohibited direct charges to Federal programs for services provided by private school employees who are not entirely allocable to a specific program	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division provided training in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division specified tests of direct charges to be conducted as part of audits	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division reviewed costs charged by a sample of private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division reviewed costs charged by all private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method(s) (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other method(s).	

Question 11 is a checklist of guidance and training materials we are requesting, if available.

Documents may be sent to Abt Associates using the envelope sent with this survey to this address:

**School Foodservice Indirect Cost Study (USDA/FNS)**  
**Abt Associates Inc.**  
**55 Wheeler St**  
**Cambridge, MA 02138-1168**

Electronic copies of materials may be emailed to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

11. For each of the topics below, please indicate if you can provide copies of the written guidance and/or training materials.

Materials can be provided:

Charging of indirect costs	
Public LEAs	<input type="checkbox"/>
Private schools	<input type="checkbox"/>
Recovery of indirect costs	
Public LEAs	<input type="checkbox"/>
Private schools	<input type="checkbox"/>
Allowable Direct Costs	
Public LEAs	<input type="checkbox"/>
Private schools	<input type="checkbox"/>
Allowable Indirect Costs	
Public LEAs	<input type="checkbox"/>
Private schools	<input type="checkbox"/>

**END OF SURVEY.**

That was our last question. Thank you for providing this information for the **School Foodservice Indirect Cost Study**. We will review this questionnaire, and if any further clarification is needed, we will call and review the questions and your responses with you. If you have any questions about the study, please call us toll-free 1-800-###-#### or send an email to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

Public reporting burden for this collection of information is estimated to average one hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. 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 Services, Office of Research and Analysis, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302 ATTN: PRA (0584-xxxx\*). Do not return the completed form to this address.

**OMB Control No.: 0584-NEW**

**USDA/Food and Nutrition Service  
School Foodservice Indirect Cost Study  
State Education Agency Finance Officer Survey**

## **INTRODUCTION**

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the US Department of Agriculture to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. To address the congressional mandate, Abt Associates and Kokopelli Associates are conducting a study for the USDA Food and Nutrition Service about the reporting and recovery of indirect costs attributable to school foodservice.

As part of the study, surveys are being conducted with all State Child Nutrition Directors, with all State Education Agency (SEA) Finance Officers, and with a randomly selected sample of School Foodservice Directors and Business Managers of public Local Education Agencies (LEAs) and private schools.

The purpose of this survey is to gather information from **SEA Finance Officers** on how indirect costs are allocated in the financial reporting of LEAs and private schools, and how the SEA is involved with this process. This survey and this study are not intended to audit financial transactions through the indirect cost recovery process. Please also note that:

- Data will only be presented in the aggregate, and no specific data will be attributed to specific survey respondents.
- Information provided through the survey will be kept private, to the extent provided by law.
- Responses to this survey will not affect your agency's receipt of funds from USDA school meals programs.
- PL 111-296, Healthy Hunger-Free Kids Act of 2010, Section 305 requires cooperation with program research and evaluation by States, State educational agencies, local educational agencies, schools, institutions, facilities, and contractors participating in programs authorized under this Act and the Child Nutrition Act of 1966.

USDA/FNS needs your participation to assure that this study fairly and accurately represents the processes of establishing indirect cost rates and paying indirect costs. We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Abt Associates toll-free at 1-800-###-####, or send an e-mail to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

**This survey is intended to be conducted by telephone. A telephone interviewer will contact you to schedule a time to go over the survey questions and your responses. Please review the questions in this survey and gather any necessary information to respond to the questions before the scheduled time with your telephone interviewer.**

This survey addresses questions related to the use of indirect cost rates as may be applied to school foodservice. It includes questions related to both public school districts (LEAs) and private schools (or groups of private schools operating under a single entity such as an Archdiocese for Catholic schools). ***For simplicity, the survey refers to both individually operated private schools and groups of private schools operating under a single agency or corporation as "private schools".***

### RESPONDENT INFORMATION

1. Please confirm/update the following contact information for the official in your State responsible for approving **public LEAs'** indirect cost rate applications or cost allocation plans for SY2011-2012. If the information is correct, check the box to the right.

	Correct?
Name: _____	<input type="checkbox"/>
Title: _____	<input type="checkbox"/>
Agency: _____	<input type="checkbox"/>
Telephone number: _____	<input type="checkbox"/>
E-mail: _____	<input type="checkbox"/>

- 1a. *If someone other than this person is responding to this questionnaire for public LEAs, please provide his or her name and contact information below.*

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

**ROLES FOR DETERMINING INDIRECT RATES**

The following questions are about the role your SEA has in the determining indirect rates.

**Below are some definitions of some key terms that are used throughout the survey.**

**DEFINITIONS OF KEY TERMS USED IN THIS SURVEY**

**Programs** are activities or services, such as instruction and school foodservice, that have identifiable direct costs. These direct costs may be charged to grants or other special-purpose accounts, or to the LEA or private school’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)*

2. Which of the following statements best describes the role of the SEA in determining how **public LEAs** allocate indirect costs to their programs or activities in reporting expenses for the SY2011-2012? *(Check one answer in each row.)*

<b>SEA Role for Public LEAs</b>	
SEA computed indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA approved LEA applications for indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA approved LEA cost allocation plan(s) using factor(s) other than percentage of direct costs <i>(Specify below.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of approved cost allocation plans that use factors other than percentage of direct costs.</i>	
SEA provided guidance to LEAs regarding cost allocation plan(s) using factor(s) other than percentage of direct costs <i>(Specify below.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of guidance provided regarding cost allocation plans that use factors other than percentage of direct costs.</i>	
Other SEA role regarding LEA indirect costs <i>(Specify below.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other SEA role regarding indirect costs.</i>	

3. Is the official responsible for approving **public LEAs'** indirect cost rate applications or cost allocation plans (listed in Question 1) also responsible for the SEA's role in the allocation of indirect costs by **private schools** in SY2011-2012?

- Yes (Go to Question 3d.)  
 No  
 Don't know (Go to Question 4.)

- 3a. Is someone else at the SEA responsible for the SEA's role in the allocation of indirect costs by **private schools** in the SY2011-2012?

- Yes  
 No (Go to Question 3e.)  
 Don't know (Go to Question 4.)

- 3b. Please provide the name and contact information for the SEA official responsible for the SEA's role in the allocation of indirect costs by **private schools**.

Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Agency: \_\_\_\_\_  
 Telephone number: \_\_\_\_\_  
 E-mail: \_\_\_\_\_

**If different state officials are responsible for public LEAs and for private schools, this survey will need to be completed by the two state officials or by their representatives. The first person should respond to the questions for public LEAs, and the second person should respond to the questions for private schools. Both respondents should be present when reviewing the survey with the phone interviewer.**

- 3c. *If someone other than the person listed in Question 3b is responding to this questionnaire for private schools, please provide his or her name and contact information below.*

Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Agency: \_\_\_\_\_  
 Telephone number: \_\_\_\_\_  
 E-mail: \_\_\_\_\_

**If the answers in Question 2 (SEA Role for Public LEAs) is "No" or "Don't know" to all statements, and you (the respondent) are not responding for private schools, stop and go to the end of survey.**

3d. Which of the following statements best describes the role of the SEA in determining how **private schools** allocate indirect costs to their programs or activities in reporting expenses for the SY2011-2012? (Check one answer in each row.)

<b>SEA Role for Private Schools Eligible to Receive Federal Funds</b>	
SEA computed indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA approved private school applications for indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA approved private school cost allocation plan(s) using factor(s) other than percentage of direct costs (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of approved cost allocation plans that use factors other than percentage of direct costs.	
SEA provided guidance to private schools regarding cost allocation plan(s) using factor(s) other than percentage of direct costs (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of guidance provided regarding cost allocation plans that use factors other than percentage of direct costs.	
Other SEA role regarding private school indirect costs (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other SEA role regarding indirect costs.	

(Go to Question 4.)

3e. If the SEA has no role in determining how **private schools** allocate indirect costs to their programs or activities in reporting expenses for SY2011-2012, what is the reason? (Check all that apply.)

- Private schools do not allocate indirect costs to their programs or activities (Go to Question 4.)
- Another agency is responsible (Go to Question 3f.)
- Don't know (Go to Question 4.)
- Other (Specify below) (Go to Question 4.)

\_\_\_\_\_

\_\_\_\_\_

3f. Please provide the name and contact information of the agency and official responsible for determining how private schools allocate indirect costs to their programs or activities in reporting expenses for SY2011-2012.

Agency: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

**RESTRICTED AND UNRESTRICTED INDIRECT RATES**

The following questions are about the use and application of restricted and unrestricted indirect rates.

**Below are the definitions of indirect cost rates used in this survey.**

**DEFINITIONS OF INDIRECT COST RATES USED IN THIS SURVEY**

**Restricted indirect rates** (restricted rates) are used for grants, such as Title I, with a requirement that Federal funds supplement, not supplant non-Federal funds.

**Unrestricted indirect rates** (unrestricted rates) may be used when this requirement does not apply.

**For Questions 4-9, each will begin with questions related to public LEAs, then go onto similar questions related to private schools.**

Questions 4 through 4g should be answered with respect to *public LEAs*.  
 Questions 4h through 4o should be answered with respect to *private schools*.

4. **For public LEAs**, did your state provide any rules, regulations, or guidance about computing indirect costs for SY2011-2012?

- Yes
- No (Go to Question 4h.)
- Don't know (Go to Question 4h.)

4a. **For public LEAs**, does the SEA compute or approve restricted indirect cost rates, unrestricted cost rates, or both for SY2011-2012?

**Did the SEA compute or approve this type of rate for public LEAs?**

Restricted rates	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Unrestricted rates	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know

**If the answers in Question 4a (Did the SEA compute or approve this type of rate for public LEAS?) are "No" for both restricted rates and unrestricted rates, go to Question 4g.**

**Otherwise, please continue to question 4b.**

Below is the definition of expendable equipment used in this survey.

**DEFINITION OF “EXPENDABLE EQUIPMENT” USED IN THIS SURVEY**

“Expendable equipment” means equipment purchases treated as an annual operating expense; not a capital expense, under Federal and State rules.

4b. **For public LEAs**, which of the following types of costs were treated as indirect costs in each type of indirect cost rate computed or approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	<u>Restricted Rate</u>			<u>Unrestricted Rate</u>		
Salaries and wages	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Employee benefits and payroll taxes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Workers' compensation	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Supplies and expendable equipment	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Equipment rental	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Energy (gas, oil, or electricity)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Water or sewer	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Communications (phone, internet)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Insurance( liability, auto, etc.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Other purchased services	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Description of other type of costs for Restricted Rate.						
Description of other type of costs for Unrestricted Rate.						

The following question deals with the support functions that are included in indirect cost rate(s).

**Below are the definitions of support functions used in this survey.**

#### **DEFINITIONS OF SUPPORT FUNCTIONS USED IN THIS SURVEY**

**“Accounting, budget, finance, and payroll”** includes tasks to process payments to and from the LEA\*, 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 other administration not listed elsewhere.

**“School board”** includes salaries or other compensation to board members, and support staff assigned to school board.

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

**“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, LEA\* personnel, and LEA\* 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 LEA\* 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.

4c. **For public LEAs**, which of the following support functions are included in each type of indirect cost rate approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Accounting, budget, finance and payroll	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Data processing operations and programming	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Administration of personnel, benefits and human resources	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Purchasing and contracting	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
General administration and policy (Superintendent's office, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School board	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Custodial and janitorial	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Building operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment and vehicle operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Refuse disposal, pest control, other sanitation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Security	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Storage and transportation of goods	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Providing and maintaining uniforms	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Medical – nurses, school clinic, etc.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other support function for Restricted Rate.		
Description of other support function for Unrestricted Rate.		

Programs are generally included in the direct cost base for an indirect cost rate when they are considered to benefit from the expenditure of indirect costs. For example, salaries of teachers are a direct cost of regular day instruction programs that may be included in the base of total direct costs for computing an indirect cost rate. An indirect cost of these programs might be payroll administration.

4d. **For public LEAs**, which of the following types of programs were included in the **base of direct costs** or the denominator for each type of indirect cost rate computed or approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Regular day instructional programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Special education programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Occupational or career/technical day programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Adult education	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School lunch program and other food service	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
U.S. Dept. of Education programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other Federal programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

4e. **For public LEAs**, are salaries for the following types of personnel ever included — entirely or in part — in the pool of indirect costs for either type of indirect cost rate computed or approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Teachers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Teachers' aides	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Educational specialists	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Cooks and other cafeteria workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Food service administrative workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
U.S. Dept. of Education programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other Federal programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

**If the answers in Question 4e are all “No” for both restricted rates and unrestricted rates, go to Question 4g.**

4f. Please explain the situations when salaries for any of the types of **public LEA** personnel listed above are included, entirely or in part, in the pool of indirect costs for the restricted or unrestricted indirect cost rate.

\_\_\_\_\_  
 \_\_\_\_\_

4g. **For public LEAs**, did your SEA compute, approve, or otherwise supervise cost allocation using methods other than indirect cost rates?

- Yes
- No
- Don't know

Questions 4 through 4g should have been answered with respect to **public LEAs**.  
 Questions 4h through 4p should be answered with respect to **private schools**.

4h. **For private schools**, did the SEA provide any rules, regulations, or guidance about computing indirect costs for SY2011-2012?

- Yes
- No
- Don't know

4i. Is the computation of indirect cost rates for SY2011-2012 the same for **private schools**?

- Yes (*Go to Question 5.*)
- No
- Don't know (*Go to Question 5.*)
- No indirect cost rates are used for private schools (*Go to Question 5.*)

4j. **For private schools**, did the SEA compute or approve restricted indirect cost rates, unrestricted cost rates, or both for SY2011-2012? Restricted rates are used for grants, such as Title I, with a requirement that Federal funds supplement, not supplant non-Federal funds. Unrestricted rates may be used when this requirement does not apply.

**Did the SEA compute or approve this type of rate for private schools?**

Restricted rates	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Unrestricted rates	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

4k. **For private schools**, which of the following types of costs were treated as indirect costs in each type of indirect cost rate computed or approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Salaries and wages	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Employee benefits and payroll taxes	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Workers' compensation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Supplies and expendable equipment	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment rental	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Energy (gas, oil, or electricity)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Water or sewer	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Communications (phone, internet)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other purchased services	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other type of costs for Restricted Rate		
Description of other type of costs for Unrestricted Rate.		

41. **For private schools**, which of the following support functions is included in each type of indirect cost rate approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Accounting, budget, finance and payroll	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Data processing operations and programming	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Administration of personnel, benefits and human resources	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Purchasing and contracting	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
General administration and policy (Superintendent's office, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School board	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Custodial and janitorial	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Building operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment and vehicle operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Refuse disposal, pest control, other sanitation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Security	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Storage and transportation of goods	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Medical – nurses, school clinic, etc.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Providing and maintaining uniforms	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other support function for Restricted Rate.		
Description of other support function for Unrestricted Rate.		

4m. **For private schools**, which of the following types of programs were included in the **base of direct costs** or the denominator for each type of indirect cost rate computed or approved by the SEA for SY2011-2012? Programs are generally included in the direct cost base for an indirect cost rate when they are considered to benefit from the expenditure of indirect costs. For example, salaries of teachers are a direct cost of regular day instruction programs that may be included in the base of total direct costs for computing an indirect cost rate. An indirect cost of these programs might be payroll administration. *(Complete for each column that applies in your State. Check one response for each row in each column.)*

	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Regular day instructional programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Special education programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Occupational or career/technical day programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Adult education	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School lunch program and other food service	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
U.S. Dept. of Education programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other Federal programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

4n. **For private schools**, are salaries for the following types of personnel ever included — entirely or in part-- in the pool of indirect costs for either type of indirect cost rate computed or approved by the SEA for SY2011-2012? *(Complete for each column that applies in your State. Check one response for each row in each column.)*

	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Teachers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Teachers' aides	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Educational specialists	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Cooks and other cafeteria workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Food service administrative workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
U.S. Dept. of Education programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other Federal programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

**If the answers in Question 4n are all “No” for both restricted rates and unrestricted rates, go to Question 5.**

4o. Please explain the situations when salaries for any of the types of **private school** personnel listed above are included, entirely or in part, in the pool of indirect costs for the restricted or unrestricted indirect cost rate.

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4p. **For private schools**, did your SEA compute, approve, or otherwise supervise cost allocation using methods other than indirect cost rates?

- Yes
- No
- Don't know

### ADJUSTMENTS TO INDIRECT COST RATES

The following questions are about the ways in which your SEA makes adjustments to indirect cost rates.

#### DEFINITIONS OF INDIRECT COST ADJUSTMENT METHODS USED IN THIS SURVEY

**Recovery of indirect costs** means that funds are transferred from the school foodservice account to the LEA or private school general fund, in payment of indirect costs

**Provisional rate with final rate:** A provisional rate for the year is set on the basis of historical data. Indirect cost is charged during the year on the basis of the provisional rate. The final rate is calculated on the basis of actual data for the year. The total indirect costs for programs or grants for the year are recalculated using the final rate, and the indirect cost charges are adjusted retroactively to equal the final calculated indirect cost.

**Fixed rate with carry forward:** A fixed rate is set for the year on the basis of historical data and adjusted for prior years' over- or under-recovery of indirect costs. The actual indirect and direct costs for the year are used to calculate any adjustments to a subsequent year's indirect cost rate.

*Example of Indirect Cost Adjustments:*

If the indirect cost rate is based on a prior year's cost, it may understate or overstate the actual amount of indirect cost. For example, assume that the indirect cost rate used in SY2011-2012 is 10 percent, based on a total indirect cost of \$100,000 and a total direct cost of \$1 million in SY 2010-2011. If the ratio of the actual indirect cost to actual direct cost in SY2011-2012 is 9 percent, then applying the 10 percent rate results in too much indirect cost being recovered by the LEA or private school.

Using the **provisional/final rate** method, the final rate of 9 percent is computed and applied to determine the final indirect costs of grant programs.

Using the **fixed rate/carry forward** method, the excess indirect cost from SY2011-2012 is subtracted from the projected indirect cost for SY 2012-2013 in computing the 2012-2013 indirect cost rate.

5. **For public LEAs**, which of the following adjustment methods, if any, were or will be used to compensate for under- or over-recovery of indirect costs in the SY2011-2012? (Refer to above definitions, and check one response for each row.)

No adjustment	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Final rate computed and adjustment applied to SY2011-2012 costs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Final rate not computed yet, adjustment will be applied to final SY2011-2012 costs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Fixed rate with carry-forward	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other method.	

5a. Are the adjustment methods for SY2011-2012 the same **for private schools**?

- Yes (Go to Question 6.)
- No
- Don't know (Go to Question 6.)

5b. **For private schools**, which of the following adjustment methods, if any, were or will be used to compensate for under- or over-recovery of indirect costs in the SY2011-2012? (Refer to above definitions, and check one response for each row.)

No adjustment	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Final rate computed and adjustment applied to SY2011-2012 costs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Final rate not computed yet, adjustment will be applied to final SY2011-2012 costs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Fixed rate with carry-forward	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other method.	

**ASSURING COMPLIANCE WITH FEDERAL RULES**

The following questions are about the actions your SEA takes to assure compliance with Federal rules. As a reminder, the data collected through this survey are for research and are not intended to audit processes or financial transactions related to the indirect cost recovery process.

**DEFINITION OF ALLOWABLE COSTS USED IN THIS SURVEY**

Federal cost principles state that to be allowable, indirect costs must be necessary, reasonable, allocable, conforming to State and Federal law and regulations, consistently treated, determined in accordance with Generally Accepted Accounting Principles, not included as a cost or matching contribution of any other grant (except where allowed by Federal regulations), net of applicable credits, and adequately documented.

6. **For public LEAs**, which of the following actions, if any, did the SEA take to assure that the indirect costs allocated in SY2011-2012 are allowable under Federal cost principles? (Refer to above definitions, and check one response for each row)

SEA allowed only use of indirect cost rates computed by SEA	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA allowed only indirect cost rates computed according to SEA formula	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect cost rate proposals or allocation plans	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed financial statements supporting computation of indirect cost rates	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed actual indirect cost charges and/or basis of charges for prior year	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other action (Describe below)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other action (Attach, if preferred):	

6a. Are the actions indicated above for SY2011-2012 the same **for private schools**?

- Yes (Go to Question 7.)
- No
- Don't know (Go to Question 7.)

6b. **For private schools**, which of the following actions, if any, did the SEA take to assure that the indirect costs allocated in SY2011-2012 are allowable under Federal cost principles? (Refer to above definitions, and check one response for each row)

SEA allowed only use of indirect cost rates computed by SEA	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA allowed only indirect cost rates computed according to SEA formula	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect cost rate proposals or allocation plans	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed financial statements supporting computation of indirect cost rates	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed actual indirect cost charges and/or basis of charges for prior year	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other action (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other action.	

7. In how many of the past five years has the SEA provided any form of training or written materials to **public LEAs and/or private schools** on the allocation of indirect costs? (Check one answer in each row)

Public LEAs	<input type="checkbox"/> None	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5	<input type="checkbox"/> Don't know
Private Schools	<input type="checkbox"/> None	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5	<input type="checkbox"/> Don't know

8. **For public LEAs**, which of the following actions, if any, did the SEA take to assure that **recovery of indirect costs** for SY2011-2012 from Federal programs is consistent with applicable program rules and guidance, such as the rules and guidance of the National School Lunch Program? (*Check one answer in each row.*)

SEA provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited indirect cost recovery from the nonprofit school foodservice account (above and beyond Federal program restrictions)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited indirect cost recovery from other Federal programs (above and beyond Federal program restrictions)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA required public LEA administrators to establish a written plan for recovery of indirect costs from school foodservice before initiating such recovery	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA provided training to LEAs in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA specified procedures for examining recovery of indirect costs as part of audits conducted by or for LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect costs recovered by a sample of public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect costs recovered by all public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method ( <i>Describe below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other method.</i>	

- 8a. Are the actions indicated above for SY2011-2012 the same **for private schools**?

- Yes (*Go to Question 9.*)
- No
- Don't know(*Go to Question 9.*)

8b. **For private schools**, which of the following actions, if any, did the SEA take to assure that **recovery of indirect costs** for SY2011-2012 from Federal programs is consistent with applicable program rules and guidance, such as the rules and guidance of the National School Lunch Program? (Check one answer in each row.)

SEA provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited indirect cost recovery from the nonprofit school foodservice account (above and beyond Federal program restrictions)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited indirect cost recovery from other Federal programs (above and beyond Federal program restrictions)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA required private school administrators to establish a written plan for recovery of indirect costs from school foodservice before initiating such recovery	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA provided training to private schools in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA specified procedures for examining recovery of indirect costs as part of audits conducted by or for private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect costs recovered by a sample of private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect costs recovered by all private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other method.	

9. **For public LEAs**, which of the following actions, if any, did the SEA take to assure that **direct costs** charged to Federal programs in SY2011-2012 are allowable under Federal cost principles? (Check one answer in each row.)

SEA provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited direct charges to Federal programs for services provided by LEA employees who are not entirely allocable to a specific program	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA provided training to LEAs in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA specified tests of direct charges to be conducted as part of audits by or for LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed direct costs charged by a sample of public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed direct costs charged by all public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other method.	

9a. Are the methods indicated above for SY2011-2012 the same **for private schools**?

- Yes (Go to end.)
- No
- Don't know (Go to end.)

9b. **For private schools**, which of the following actions, if any, did the SEA take to assure that **direct costs** charged to Federal programs in SY2011-2012 are allowable under Federal cost principles? (Check one answer in each row.)

SEA provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited direct charges to Federal programs for services provided by private school employees who are not entirely allocable to a specific program	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA provided training to private schools in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA specified tests of direct charges to be conducted as part of audits by or for private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed direct costs charged by a sample of private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed direct costs charged by all private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method (Describe below)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method described (Attach, if preferred):	

**AVAILABLE GUIDANCE AND TRAINING MATERIALS**

Question 10 is a checklist of guidance and training materials we are requesting, if available.

Documents may be sent to Abt Associates using the envelope sent with this survey or to this address:

**School Foodservice Indirect Cost Study (USDA/FNS)**  
**Abt Associates Inc.**  
**55 Wheeler St**  
**Cambridge, MA 02138-1168**

Electronic copies of materials may be emailed to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

10. For each of the topics below, please indicate if you can provide copies of the written guidance and/or training materials.

	Materials that can be provided:	
	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Computing Indirect Cost Rates		
Public LEAs	<input type="checkbox"/>	<input type="checkbox"/>
Private schools	<input type="checkbox"/>	<input type="checkbox"/>
Adjusting Indirect Cost Rates		
Public LEAs	<input type="checkbox"/>	<input type="checkbox"/>
Private schools	<input type="checkbox"/>	<input type="checkbox"/>
Allowable Indirect Costs		
Public LEAs	<input type="checkbox"/>	<input type="checkbox"/>
Private schools	<input type="checkbox"/>	<input type="checkbox"/>
Recovery of Indirect Costs		
Public LEAs	<input type="checkbox"/>	<input type="checkbox"/>
Private schools	<input type="checkbox"/>	<input type="checkbox"/>
Allowable Direct Costs		
Public LEAs	<input type="checkbox"/>	<input type="checkbox"/>
Private schools	<input type="checkbox"/>	<input type="checkbox"/>

**END OF SURVEY.**

That was our last question. Thank you for providing this information for the **School Foodservice Indirect Cost Study**. We will review this questionnaire, and if any further clarification is needed, we will call and review the questions and your responses with you. If you have any questions about the study, please call us toll-free 1-800-###-#### or send an email to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. 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 Services, Office of Research and Analysis, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302 ATTN: PRA (0584-xxxx\*). Do not return the completed form to this address.

OMB Control No.: 0584-NEW

**USDA/Food and Nutrition Service  
School Foodservice Indirect Cost Study  
School Foodservice Director Web Survey**

## INTRODUCTION

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the US Department of Agriculture to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. To address the congressional mandate, Abt Associates and Kokopelli Associates are conducting a study for the USDA Food and Nutrition Service about the reporting and recovery of indirect costs attributable to school foodservice.

As part of the study, surveys are being conducted with all State Child Nutrition Directors, with all State Education Agency (SEA) Finance Officers, and with a randomly selected sample of School Foodservice Directors and Business Managers of public Local Education Agencies (LEAs) and private schools.

The purpose of this web survey is to gather information from **School Foodservice Directors** of public LEAs and of private schools on how indirect costs are applied in the financial reporting for school foodservice. In this survey, you will be asked to provide information on how your LEA\* charges indirect costs to its' foodservice program. This survey and this study are not intended to audit financial transactions through the indirect cost recovery process. Please also note that:

- Data will only be presented in the aggregate, and no specific data will be attributed to specific survey respondents.
- Information provided through the survey will be kept private, to the extent provided by law.
- Responses to this study will not affect your agency's receipt of funds from USDA school meals programs.
- PL 111-296, Healthy Hunger-Free Kids Act of 2010, Section 305 requires cooperation with program research and evaluation by States, State educational agencies, local educational agencies, schools, institutions, facilities, and contractors participating in programs authorized under this Act and the Child Nutrition Act of 1966.

USDA/FNS needs your participation to assure that this study fairly and accurately represents the processes of establishing indirect cost rates and paying indirect costs. We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Abt Associates toll-free at 1-800-###-####, or send an e-mail to [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com).

*Programming Note: For public LEAs the web survey will display Note 1 and replace "LEA\*" (with an asterisk) with "LEA". For respondents representing private schools, the web survey will replace "LEA\*" with "private school" and display Note 2 instead of Note 1.*

*Note 1: In this survey, "LEA" includes both public school districts and independent public charter schools.*

*Note 2: In this survey, "private school" refers to individual private schools and groups of private schools operating under a single organization, such as an Archdiocese for Catholic schools.*

## RESPONDENT AND CONTACT INFORMATION

1. Does your LEA\* use a food service management company (FSMC)?

- Yes  
 No (Go to Question 2.)  
 Don't know (Go to Question 2.)

1a. Please provide us with the name and contact information for the person in your LEA\* who oversees the contract with the FSMC.

Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Agency: \_\_\_\_\_  
 Telephone number: \_\_\_\_\_  
 E-mail: \_\_\_\_\_

1b. Is the person listed above the business manager for your LEA\*?

- Yes  
 No  
 Don't know

*(Go to End.)*

2. Please confirm or update the following contact information for the official of your LEA\* serving as the School Foodservice Director for School Year SY2011-2012. The School Foodservice Director is the official responsible for the National School Lunch Program and other school meals programs. If the information is correct, check the box to the right.

Name: _____	Correct? <input type="checkbox"/>
Title: _____	<input type="checkbox"/>
Agency: _____	<input type="checkbox"/>
Telephone number: _____	<input type="checkbox"/>
E-mail: _____	<input type="checkbox"/>

2a. Is someone other than the School Foodservice Director completing this questionnaire?

- Yes (Provide name and contact information below)  
 No

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

2b. Is the person listed above in either Question 2 or Question 2a the business manager for your LEA\*?

- Yes  
 No  
 Don't know

*Programming Note: If Question 2b="Yes" the note below will be displayed. The respondent will have the option to go back to correct responses or else end the survey.*

*(In the note below, respondents are asked to call Abt Associates to discuss next steps in completing the survey. Abt staff will follow up with respondents who have stopped the survey at this point and either have not called Abt Associates or have not resolved next steps in completing the survey. Upon resolving the appropriate respondent for this survey, the survey link may need to be e-mailed to a different respondent.)*

*If your LEA\*'s school foodservice director and business manager are the same person, or if you are your LEA\*'s business manager, please stop the survey and call Abt Associates at 1-800-###-#### to discuss next steps in completing this survey. Thank you.*

2c. For this study, we will also be contacting the business manager or chief finance officer of your LEA\*. Please confirm/update the following contact information for the official responsible for the LEA's\* financial reports for SY2011-2012.

- Contact information below is confirmed  
 Updated contact information is provided below  
 Contact information is not known/not available

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

2d. Are you (or someone else in foodservice) responsible for preparing and/or monitoring the foodservice budget?

- Yes  
 No

## COMMUNICATION ABOUT INDIRECT COSTS

This section of the survey requests information regarding the communication you have received about indirect costs.

### DEFINITION OF INDIRECT COSTS USED IN THIS STUDY

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)*

3. Did you receive **any** information about your LEA's\* indirect costs for school foodservice for SY2011-2012? For example, this information might include plans to charge indirect costs or an actual dollar amount or percentage of direct costs that has been or will be charged to the school foodservice account.

- Yes  
 No *(Go to Question 4.)*  
 Don't know *(Go to Question 4.)*

- 3a. What agency communicated information to you about SY2011-2012 indirect costs for school foodservice? *(Check all that apply.)*

- Our LEA\* administration  
 The State Child Nutrition Division  
 Another part of the State Education Agency  
 Other *(Specify below.)*

\_\_\_\_\_

\_\_\_\_\_

- Don't know

- 3b. When did you first receive information about SY2011-2012 indirect costs?

- While school was in session for SY 2010-2011  
 Between the end of school for SY 2010-11 and the start of school for SY2011-2012  
 While school was in session for SY2011-2012  
 After the end of school for SY2011-2012  
 Other *(Specify below.)*

\_\_\_\_\_

\_\_\_\_\_

- Don't know

*Programming Note: Where a caret (^) appears, this signifies that the respondent will be asked to send the document to Abt Associates. A list of the documents and instructions for the respondent on sending the documents to Abt Associates will be shown at the end of the survey.*

3c. How did you receive notification about the indirect costs for SY2011-2012? (Check all that apply.)

- By a letter through the US mail or through the intra-district (LEA\*) mail system^
- By e-mail^
- Orally by phone
- Orally in person
- By announcement on web page (such as announcement by State Education Agency)
- Other (Describe.)

\_\_\_\_\_

\_\_\_\_\_

Don't know

*^ If available, please send a copy of the letter and/or e-mail notification about the indirect costs for SY2011-2012 to Abt Associates. See instructions at the end of the survey.*

4. Did you receive a written copy of the approved indirect cost rate agreement or indirect cost allocation plan for SY2011-2012? This is the document that establishes the indirect cost rate or some other way that indirect costs will be charged.

- Yes^
- No
- Don't know

*^ If available, please send a copy of the approved indirect cost rate agreement or indirect cost allocation plan for SY2011-2012 to Abt Associates. See instructions at the end of the survey.*

*Note: The following questions refer to the previous five (5) school years, SY2006-2007 through SY2010-2011.*

5. Thinking of the last five school years, did you receive any information about your LEA's\* indirect costs for school foodservice for any of these years?

- Yes
- No (Go to Question 8.)
- Don't know (Go to Question 8.)

6. Thinking of the last five school years, was the method of communication about your LEA's\* indirect costs for school foodservice the same as it was in SY2011-2012?

- Yes, the method of communication was the same in the last five years
- No, the method of communication was different in the last five years
- Don't know

7. Thinking of the last five years, was the timing of communication about your LEA's\* indirect costs the same as it was in SY2011-2012?

- Yes, the timing of communication was the same in the last five years
- No, the timing of communication was different in the last five years
- Don't know

## CHARGING AND RECOVERY OF INDIRECT COSTS

This section of the survey is about indirect costs that were charged to or recovered from the school foodservice account, and how you were notified of the LEA\*'s intent to charge and recover indirect costs.

*Note: The following questions are about indirect costs that may have been charged to your school foodservice account in SY 2011 –2012.*

### DEFINITIONS OF THE TERMS "CHARGED" AND "RECOVERY"

"Charged" means that indirect costs are computed and included in a report of expenses for school foodservice, regardless of whether the indirect costs are recovered.

"Recovery" of indirect costs means that funds are transferred from the school foodservice account to the LEA\* general fund, in payment of indirect costs.

8. Has your LEA\* management **charged** any indirect costs to your school foodservice account, or notified you that the LEA intends to charge indirect costs to your school foodservice account, for SY2011-2012?
- Yes  
 No (*Go to End.*)
9. How did you receive notification about being **charged** for indirect costs for SY2011-2012? (*Check all that apply.*)
- By a letter through the US mail or through the intra-district (LEA\*) mail system^  
 By e-mail^  
 Orally by phone  
 Orally in person  
 By announcement on web page (such as announcement by State Education Agency)  
 Other (*Describe.*)
- \_\_\_\_\_
- \_\_\_\_\_
- Don't know

*^ If available, please send a copy of the letter and/or e-mail notification received about being charged for indirect costs for SY2011-2012 to Abt Associates. See instructions at the end of the survey.*

- 9a. When were you notified that your LEA\* was going to **charge** indirect costs to the school foodservice account for SY2011-2012?
- While school was in session for SY2010-2011
  - Between the end of school for SY2010-2011 and the start of school for SY2011-2012
  - While school was in session for SY2011-2012
  - After the end of school for SY2011-2012
  - Other (*Specify below.*)
- \_\_\_\_\_
- \_\_\_\_\_
- Don't know
10. Has your LEA\* management **recovered any** indirect costs or indicated that it will **recover any** indirect costs for SY2011-2012 from the school foodservice account? (Please refer to the definitions for the difference between charging and recovering costs.)
- LEA\* has recovered some or all indirect costs from school foodservice account
  - LEA\* has indicated that it will recover indirect costs from school foodservice account
  - LEA\* does not plan to recover indirect costs from school foodservice account (*Go to Question 12.*)
  - Don't know (*Go to Question 12.*)
- 10a. Has your LEA\* **recovered**, or does it plan to recover, the **full amount** of the indirect cost charged for SY2011-2012 from the school foodservice account?
- Yes
  - No
  - Don't know
- 10b. Were you notified that your LEA\* was going to **recover** indirect costs for one or more previous years from SY2011-2012 funds?
- Yes
  - No (*Go to Question 12.*)
  - Don't know (*Go to Question 12.*)
- 10c. How did your LEA\* document its intent to **recover** a prior year's indirect costs from the school food service account in SY2011-2012? (*Check all that apply.*)
- Letter of intent or written agreement^
  - E-mail or memo^
  - Oral communication
  - LEA\* issued a formal loan for SY 2011-12 indirect costs that is payable at a future time.
  - Other (*Describe*)
- \_\_\_\_\_
- \_\_\_\_\_
- Don't know
  - Not Applicable

*^ If available, please send a copy of the letter and/or e-mail notification received about the intent to recover prior year indirect costs in SY2011-2012 to Abt Associates. See instructions at the end of the survey.*

10d. When did your LEA\* first document its intent to **recover** a prior year's indirect costs from foodservice in SY2011-2012?

- At the beginning of the prior year for which indirect costs will be recovered in SY2011-2012
- During the prior year for which indirect costs will be recovered in SY2011-2012
- After the prior year for which indirect costs will be recovered in SY2011-2012 and before the start of SY2011-2012
- During SY2011-2012
- After the end of SY2011-2012
- Don't know

11. Has the LEA **recovered** any indirect costs for a **prior** school year from the school foodservice account during SY2011-2012 or the close-out for SY2011-2012?

- Yes
- No
- Don't know

12. Did the LEA management inform you that it intends to **recover** (or reserves the right to recover) any funds for **SY 2011-12** indirect costs from the school foodservice account in a **future** year?

- Yes
- No (*Go to End.*)

12a. What type of notification did you receive? (*Check all that apply.*)

- Letter of intent through the US mail or through the intra-district (LEA\*) mail system^
- E-mail letter of intent^
- Oral notice of intent
- LEA\* issued a formal loan for SY 2011-12 indirect costs that is payable at a future time^
- Other (*Describe.*)

- \_\_\_\_\_
- \_\_\_\_\_
- Don't know

*^ If available, please send a copy of the letter and/or e-mail notification and/or loan agreement received to Abt Associates. See instructions at the end of the survey.*

**END OF SURVEY.**

*Programming Note: Text in red is a list of documents to be generated based on responses to Questions, 3c, 4, 9, 10c, and 12a where a caret appeared. Document submission instructions will also be sent by e-mail to the respondent as part of the confirmation procedures that the survey was completed.*

Based on your responses, you are asked to please provide the following documents related to indirect costs. Please check the box of each document you are able to provide to Abt Associates.

- Letter notification about the indirect costs for SY2011-2012 (Question 3c)
- E-mail notification about the indirect costs for SY2011-2012 (Question 3c)
- Written, approved indirect cost rate agreement or indirect cost allocation plan for SY2011-2012 (Question 4)
- Letter notification about being charged for indirect costs for SY2011-2012 (Question 9)
- E-mail notification about being charged for indirect costs for SY2011-2012 (Question 9)
- Letter notification your LEA\* it intends to recover a prior year's indirect costs in SY2011-2012 (Question 10c)
- E-mail notification your LEA\* it intends to recover a prior year's indirect costs in SY2011-2012 (Question 10c)
- Letter notification your LEA\* it intends to recover (or reserves the right to recover) SY2011-2012 indirect costs in a future year (Question 12a)
- E-mail notification your LEA\* it intends to recover (or reserves the right to recover) SY2011-2012 indirect costs in a future year (Question 12a)
- Loan agreement that with your LEA\* for SY2011-2012 indirect costs payable in a future year (Question 12a)

If available, please send these documents to Abt Associates at:

**School Foodservice Indirect Cost Study (USDA/FNS)  
Abt Associates Inc.  
55 Wheeler St  
Cambridge, MA 02138-1168**

- Please check here if you would like us to mail you a pre-paid envelope to mail these document(s).

Or, electronic copies of the documents may be e-mailed to  
**SF\_Indirect\_Cost\_Study@abtassoc.com.**

Or, documents may be faxed to Abt Associates at ###-###-####. This is an electronic fax mailbox accessible only to Abt Associates staff working on this project

**A copy of these instructions will be sent to you by e-mail.**

Thank you for providing this information for the **School Foodservice Indirect Cost Study**. An interviewer may call you to ask for clarification on your responses. If you have any questions about the study, please call us toll-free 1-800-###-#### or send an e-mail to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. 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 Services, Office of Research and Analysis, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302 ATTN: PRA (0584-xxxx\*). Do not return the completed form to this address.

OMB Control No.: 0584-NEW

**USDA Food and Nutrition Service  
School Foodservice Indirect Cost Study  
Public Local Education Agency and Private School Business Manager Web Survey**

## INTRODUCTION

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the US Department of Agriculture to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. To address the congressional mandate, Abt Associates and Kokopelli Associates are conducting a study for the USDA Food and Nutrition Service about the reporting and recovery of indirect costs attributable to school foodservice.

As part of the study, surveys are being conducted with all State Child Nutrition Directors, with all State Education Agency (SEA) Finance Officers, and with randomly selected samples of School Foodservice Directors and Business Managers of public Local Education Agencies (LEAs) and private schools.

The purpose of this web survey is to gather information from **Business Managers or Chief Financial Officers of public LEAs and private schools** on how they allocate indirect costs in their financial reporting. In this survey, you will be asked to provide information on how your LEA\* calculates its indirect costs and allocates them to its programs and activities, including foodservice. This survey and this study are not intended to audit financial transactions through the indirect cost recovery process. Please also note that:

Data will only be presented in the aggregate, and no specific data will be attributed to specific survey respondents.

Information provided through the survey will be kept private, to the extent provided by law. Responses to this study will not affect your agency's receipt of funds from USDA school meals programs.

PL 111-296, Healthy Hunger-Free Kids Act of 2010, Section 305 requires cooperation with program research and evaluation by States, State educational agencies, local educational agencies, schools, institutions, facilities, and contractors participating in programs authorized under this Act and the Child Nutrition Act of 1966.

USDA/FNS needs your participation to assure that this study fairly and accurately represents the processes of establishing indirect cost rates and paying indirect costs. We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Abt Associates toll-free at 1-800-###-####, or send an e-mail to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

*Programming Note: For public LEAs the web survey will display Note 1 and replace "LEA\*" (with an asterisk) with "LEA". For respondents representing private schools, the web survey will replace "LEA\*" with "private school" and display Note 2 instead of Note 1.*

*Note 1: In this survey, "LEA" includes both public school districts and independent public charter schools.*

*Note 2: In this survey, "private school" refers to individual private schools and groups of private schools operating under a single organization, such as an Archdiocese for Catholic schools.*

## RESPONDENT AND CONTACT INFORMATION

1. Please confirm or correct the information below for the business manager or chief financial officer of your LEA\*. The person named should be the official who is responsible for your LEA\*'s procedures regarding indirect costs for school foodservice and other programs. If the information is correct, check the box to the right.

	Correct?
Name: _____	<input type="checkbox"/>
Title: _____	<input type="checkbox"/>
Agency: _____	<input type="checkbox"/>
Telephone number: _____	<input type="checkbox"/>
E-mail: _____	<input type="checkbox"/>

- 1a. Is this questionnaire being completed by the person named above?

Yes (Go to *METHOD FOR ALLOCATING INDIRECT COSTS.*)  
 No

- 1b. If someone other than the person listed in Question 1 completed this questionnaire, please provide his or her name and contact information below.

Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Agency: \_\_\_\_\_  
 Telephone number: \_\_\_\_\_  
 E-mail: \_\_\_\_\_

- 1c. Does your school district use a food service management company (FSMC)?

Yes  
 No (Go to *Question 2.*)

- 1d. Does the official who is responsible for your LEA\*'s procedures regarding indirect costs for school foodservice and other programs (listed in Question 1) oversee the contract with the FSMC?.

Yes (Go to *Question 2.*)  
 No

- 1e. Please provide us with the name and contact information for the person in your school district who oversees the contract with the FSMC.

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

## METHOD FOR ALLOCATING INDIRECT COSTS

The first part of this survey deals with the method that your LEA\* uses for allocating indirect costs. Below are some definitions of some key terms that are used throughout the survey.

### DEFINITIONS USED IN THIS SURVEY

**Programs** are activities or services, such as instruction and school foodservice, that have identifiable direct costs. These direct costs may be charged to grants or other special-purpose accounts, or to the LEA or private school'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*)

**Indirect cost rate** is calculated as:

Indirect Cost Rate = Total Indirect Costs ÷ Total Direct Costs

*Note: Certain costs may be excluded from indirect or direct costs according to applicable Federal and State rules for computing and claiming indirect costs.*

**Restricted indirect rates** (restricted rates) are used for grants, such as Title I, with a requirement that Federal funds supplement, not supplant non-Federal funds.

**Unrestricted indirect rates** (unrestricted rates) may be used when this requirement does not apply.

**Indirect cost allocation plans** define how indirect costs will be allocated and the method or methods to be used to allocate indirect costs.

The next questions ask about the methods used by your LEA\* to calculate indirect costs attributable to foodservice and other programs or grants. The questions also ask about procedures used to obtain approval for these methods from the State Education Agency.

2. Did your LEA\* have one or more indirect cost percentage rate(s) for SY2011-2012?

- Yes
- No (*Go to Question 3.*)
- Don't know (*Go to Question 3.*)

2a. Did the State Education Agency provide your LEA\* with indirect cost percentage rate(s) for SY2011-2012?

- Yes (*Go to Question 2d.*)
- No
- Don't know (*Go to Question 2d.*)

2b. Did your LEA\* use a formula provided by the State Education Agency to calculate indirect cost percentage rate(s) for SY2011-2012?

- Yes (Go to Question 2d.)
- No
- Don't know (Go to Question 2d.)

2c. Did your LEA\* obtain approval from the State Education Agency for indirect cost percentage rate(s)?

- Yes
- No
- Don't know

2d. Did your LEA\* use, or does it plan to use, an indirect cost percentage rate to allocate indirect costs to its programs or activities in reporting expenses for SY2011-2012?

- Yes
- No (Go to Question 3.)
- Don't know (Go to Question 3.)

2e. What **types of indirect cost rates** did or will your LEA\* use to allocate indirect costs for SY2011-2012? (Check all that apply.)

- Restricted rate for all grants and programs
- Restricted rate for some grants and programs
- Unrestricted rate for all grants and programs
- Unrestricted rate for some grants and programs
- Don't know

2f. What are your LEA\*'s restricted and/or unrestricted indirect cost rates for SY2011-2012? ***If you are not sure whether your indirect cost rate is restricted or unrestricted, please enter your rate on the line for "unknown type of rate". (Please check "Final" or "Not final" as appropriate to indicate if these are the final rates. Enter amount as percent or check if not applicable)***

- |                              |                                |                                    |   |
|------------------------------|--------------------------------|------------------------------------|---|
| _____ % Restricted rate      | <input type="checkbox"/> Final | <input type="checkbox"/> Not final | <input type="checkbox"/> Not applicable |
| _____ % Unrestricted rate    | <input type="checkbox"/> Final | <input type="checkbox"/> Not final | <input type="checkbox"/> Not applicable |
| _____ % Unknown type of rate | <input type="checkbox"/> Final | <input type="checkbox"/> Not final | <input type="checkbox"/> Not applicable |

3. Did your LEA\* have one or more **indirect cost allocation plans** using a method other than indirect cost rates for SY2011-2012?

- Yes
- No (Go to Question 4.)
- Don't know (Go to Question 4.)

3a. Did the State Education Agency provide your LEA with an **indirect cost allocation plan** for SY2011-2012?

- Yes (*Go to Question 3d.*)
- No
- Don't know

3b. Did your LEA\* obtain approval from the State Education Agency for its **indirect cost allocation plan**?

- Yes
- No
- Don't know

*Programming Note: Where a caret (^) appears, this signifies that the respondent will need to be asked to send the document to Abt Associates. A list of the documents and instructions for the respondent on sending the documents to Abt Associates will be shown at the end of the survey.*

3c. Please describe your LEA\*'s indirect cost plan^ in the space below and send a copy of the plan to Abt Associates (see instructions at the end of the survey).

---

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*^ If available, please send the indirect cost allocation plan for SY2011-2012 to Abt Associates. See instructions at the end of the survey.*

3d. Did your LEA\* use, or does it plan to use, an indirect cost allocation plan to allocate indirect costs to its programs or activities in reporting expenses for SY2011-2012?

- Yes
- No
- Don't know

## COMPONENTS OF INDIRECT COSTS

This section asks about the components of indirect costs that will be used by your LEA.

### DEFINITION OF EXPENDABLE EQUIPMENT USED IN THIS SURVEY

**“Expendable”** equipment means equipment purchases treated as an annual operating expense; not a capital expense, under Federal and State rules.

#### *Programming Notes:*

*If (Question 2a=“Yes” or Question 2b=“Yes”) and Question 3=“No” then Go to Question 8 (i.e., skip Questions 4-7).*

*For other respondents, Questions 4-7 will be worded to only include indirect cost rates and/or allocation plans identified by the respondent in Questions 2e and 3. A series of separate tables, to be completed one after the other, will be created for the respondent based on the previous answers. The questions and responses to determine the wording for Questions 4-7 and tables are as follows:*

*If Question 2e responses include “Restricted rate for all grants and programs” or “Restricted rate for some grants and programs” then the respondent will see a table of “Cost Categories” and responses for “Restricted Rate.”*

*If Question 2e responses include “Unrestricted rate for all grants and programs” or “Unrestricted rate for some grants and programs” then the respondent will see a table of “Cost Categories” and responses for “Unrestricted Rate.”*

*If Question 2e responses include “Unrestricted” **and** “Restricted” rates then the respondent will see a single table of “Cost Categories” with columns for both types of rates.*

*If Question 2e response included “Don’t Know” then the respondent will see a table of “Cost Categories” and responses for “Unknown Type of Rate”.*

*If Question 3d response was “Yes” then the respondent will see a table of “Cost Categories” and responses for “Other Allocation Plan”.*

4. You have indicated that your LEA\* used or will use

*Programming Notes: Text to be displayed in red is based on responses to Questions 2e and 3d.*

a Restricted Rate  
 an Unrestricted Rate  
 an Unknown Type of Rate  
 another type of allocation plan

to allocate indirect costs for SY2011-2012.

Which of the following **cost categories** were included as indirect costs in each type of indirect cost rate or allocation plan that is or will be used by your LEA\* for SY2011-2012? (Check one response for each row.)

*Programming Notes: Tables to be displayed are based on responses to Questions 2e and 3d.*

Cost Categories	Restricted Rate	Unrestricted Rate
Salaries and wages	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Employee benefits and payroll taxes	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Workers' compensation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Supplies and expendable equipment (see definition)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment rental	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Energy (gas, oil, or electricity)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Water or sewer	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Communications (phone, internet)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Insurance (liability, vehicle, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other purchased services	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other cost categories.		

Cost Categories	Unknown Type of Rate
Salaries and wages	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Employee benefits and payroll taxes	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Workers' compensation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Supplies and expendable equipment (see definition)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment rental	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Energy (gas, oil, or electricity)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Water or sewer	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Communications (phone, internet)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Insurance (liability, vehicle, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other purchased services	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other cost categories.	

Cost Categories	Other Allocation Plan
Salaries and wages	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Employee benefits and payroll taxes	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Workers' compensation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Supplies and expendable equipment (see definition)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment rental	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Energy (gas, oil, or electricity)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Water or sewer	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Communications (phone, internet)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Insurance (liability, vehicle, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other purchased services	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other cost categories.	

The next question deals with the support functions that are included in your LEA\*'s indirect costs.

#### **DEFINITIONS OF SUPPORT FUNCTIONS USED IN QUESTION 5**

**“Accounting, budget, finance, and payroll”** includes tasks to process payments to and from the LEA\*, 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 other administration not listed elsewhere.

**“School board”** includes salaries or other compensation to board members, and support staff assigned to school board.

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

**“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, LEA\* personnel, and LEA\* 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 LEA\* personnel.

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

5. You have indicated that your LEA\* used or will use

*Programming Notes: Text to be displayed in red is based on responses to Questions 2e and 3d.*

a Restricted Rate  
 an Unrestricted Rate  
 an Unknown Type of Rate  
 another type of allocation plan

to calculate indirect costs.

Which of the following **support functions** were treated as indirect costs in each type of indirect cost rate or cost allocation plan that is or will be used by your LEA\* for SY2011-2012? (Check one response for each row.)

*Programming Notes: Tables to be displayed are based on responses to Questions 2e and 3d.*

<b>Support Function</b>	<b>Restricted Rate</b>	<b>Unrestricted Rate</b>
Accounting, budget, finance and payroll	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Data processing operations and programming	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Administration of personnel, benefits and human resources	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Purchasing and contracting	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
General administration and policy (Superintendent's office, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School board	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Custodial and janitorial	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Building operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment and vehicle operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Refuse disposal, pest control, other sanitation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Security	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Storage and transportation of goods	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Providing and maintaining uniforms	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Medical/health services and supplies	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other 1 (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other cost categories.		
Other 2 (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other cost categories.		

Support Function	Unknown Type of Rate
Accounting, budget, finance and payroll	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Data processing operations and programming	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Administration of personnel, benefits and human resources	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Purchasing and contracting	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
General administration and policy (Superintendent's office, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School board	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Custodial and janitorial	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Building operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment and vehicle operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Refuse disposal, pest control, other sanitation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Security	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Storage and transportation of goods	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Providing and maintaining uniforms	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Medical/health services and supplies	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other 1 (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other cost categories.	
Other 2 (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other cost categories.	

Support Function	Other Allocation Plan
Accounting, budget, finance and payroll	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Data processing operations and programming	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Administration of personnel, benefits and human resources	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Purchasing and contracting	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
General administration and policy (Superintendent's office, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School board	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Custodial and janitorial	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Building operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment and vehicle operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Refuse disposal, pest control, other sanitation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Security	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Storage and transportation of goods	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Providing and maintaining uniforms	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Medical/health services and supplies	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other 1 (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other cost categories.	
Other 2 (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other cost categories.	

6. You have indicated that your LEA\* used or will use

*Programming Notes: Text to be displayed in red is based on responses to Questions 2e and 3d.*

a Restricted Rate  
 an Unrestricted Rate  
 an Unknown Type of Rate  
 another type of allocation plan

to calculate indirect costs.

Are salaries for the following types of personnel ever included – entirely or in part – in the pool of indirect costs for either type of indirect cost rate or indirect cost allocation plan used by your LEA\* for SY2011-2012? (Check one response for each row.)

*Programming Notes: Tables to be displayed are based on responses to Questions 2e and 3d.*

Type of Personnel	Restricted Rate	Unrestricted Rate
Teachers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Teachers' aides	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Educational specialists	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Cooks and other cafeteria workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Foodservice administrative workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

Type of Personnel	Unknown Type of Rate
Teachers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Teachers' aides	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Educational specialists	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Cooks and other cafeteria workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Foodservice administrative workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

Type of Personnel	Other Allocation Plan
Teachers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Teachers' aides	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Educational specialists	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Cooks and other cafeteria workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Foodservice administrative workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

*Programming Notes: If responses to Question 6 are all "No" go to Question 7.*

6a. Please explain the situations when salaries for any of the types of personnel listed above are included, entirely or in part, in the pool of indirect costs identified by your LEA\*.

\_\_\_\_\_

\_\_\_\_\_

7. Programs are generally included in the cost base for an indirect cost rate when they are considered to benefit from the expenditure of indirect costs. For example, salaries of teachers are a direct cost of regular day instruction programs that may be included in the base of total direct costs for computing an indirect cost rate. An indirect cost of these programs might be payroll administration.

You have indicated that your LEA\* used or will use

*Programming Notes: Text to be displayed in red is based on responses to Questions 2e and 3d.*

a Restricted Rate  
 an Unrestricted Rate  
 an Unknown Type of Rate  
 another type of allocation plan

to calculate indirect costs.

Which of the following types of programs were included in the **base of costs** or the denominator for each type of indirect cost rate that is or will be used by your LEA\* for SY2011-2012? (Check one response for each row in each column.)

*Programming Notes: Tables to be displayed are based on responses to Questions 2e and 3d.*

Type of Personnel	Restricted Rate	Unrestricted Rate
Regular day instructional programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Special education programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Occupational or career/technical day programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Adult education	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School lunch program and other foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
U.S. Dept. of Education programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other Federal programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

Type of Personnel	Unknown Type of Rate
Regular day instructional programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Special education programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Occupational or career/technical day programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Adult education	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School lunch program and other foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
U.S. Dept. of Education programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other Federal programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

Type of Personnel	Other Allocation Plan
Regular day instructional programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Special education programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Occupational or career/technical day programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Adult education	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School lunch program and other foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
U.S. Dept. of Education programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other Federal programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

**Programming Notes:** If responses to Question 7 are all "No" go to Question 8.

7a. Please explain below the situations when salaries are included, entirely or in part in the indirect cost pool.

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**COMMUNICATION ABOUT INDIRECT COSTS**

This section is about the ways in which your LEA communicated with the foodservice director about indirect costs.

8. Did you or another member of the LEA\* administration provide the foodservice director with any information about indirect costs that might be charged to the foodservice account for SY2011-2012, such as your LEA\*'s indirect cost rate(s), cost allocation plan, or the amount of indirect costs for school foodservice?

- Yes  
 No (Go to Question 10.)  
 Don't know (Go to Question 10.)

- 8a. What information was provided to the foodservice director about indirect costs that might be charged to the foodservice account for SY2011-2012? (Check all that apply.)

- Restricted indirect cost rate  
 Unrestricted indirect cost rate  
 Indirect cost allocation plan (other than rate)  
 Expected amount of indirect costs to be charged  
 Don't know  
 Other (Specify below.)

\_\_\_\_\_  
\_\_\_\_\_

9. When did your LEA\* first notify its foodservice director about indirect costs that might be charged to the foodservice account for SY2011-2012?

- While school was in session for SY2010-2011  
 Between the end of SY2010-11 and the start of school for SY2011-2012  
 While school was in session for SY2011-2012  
 After the end of school for SY2011-2012  
 Indirect cost rates were not communicated to the LEA\*'s foodservice director  
 Don't know (Go to Question 9b.)  
 Other (Specify below.)

\_\_\_\_\_  
\_\_\_\_\_

- 9a. Thinking of the last five years, is this the typical timing of the communication to the LEA\*'s foodservice director about indirect costs that might be charged to the foodservice account for SY2011-2012? (Check all that apply.)

- Yes, the timing of notification was about the same in the last five years  
 No, the timing of notification was different in the last five years (Please explain the changes that have taken place.)

\_\_\_\_\_  
\_\_\_\_\_

- Don't know

9b. How was the LEA\*'s foodservice director notified about indirect costs that might be charged to the foodservice account for SY2011-2012? If your LEA\* foodservice director has not yet been notified, indicate the method you plan to use. *(Check all that apply.)*

- By a letter through the US mail or through the intra-LEA\* mail system^
- By e-mail^
- Orally by phone
- Orally in-person
- By announcement on web page
- Other *(Describe.)*

\_\_\_\_\_

\_\_\_\_\_

Don't know

*^ If available, please send a copy of the letter and/or e-mail notification of the indirect cost rate(s) or the amount of indirect costs that are attributable to foodservice for SY2011-2012 to Abt Associates. See instructions at the end of the survey.*

9c. Thinking of the last five school years, is this the typical method of communication with the LEA\*'s foodservice director about indirect costs that might be charged to the foodservice account for SY2011-2012?

- Yes, the method of notification was the same in the last five years *(Go to Question 10.)*
- No, the method of notification was different in the last five years.
- Don't know *(Go to Question 10.)*

9d. In the last five years, how was the LEA\*'s foodservice director notified about about indirect costs that might be charged to the foodservice account? *(Check all that apply.)*

- By a letter through the US mail or through the intra-LEA\* mail system
- By e-mail
- Orally by phone
- Orally in-person
- By announcement on web page
- Other *(Describe.)*

\_\_\_\_\_

\_\_\_\_\_

Don't know

Not applicable – no notice was given in the last five school years

## CALCULATION AND RECOVERY OF INDIRECT COST FOR SCHOOL FOODSERVICE

This section requests information on the calculation and recovery of the indirect cost of school foodservice, according to the method (if any) used by your LEA\* to allocate indirect costs.

10. Has your LEA\* **calculated**, or does it plan to calculate, indirect costs for the school foodservice account for SY2011-2012? A LEA\* may **calculate** indirect costs even if it does not plan to **recover** them.

- Yes (Go to Question 10b.)  
 No  
 Have not decided yet (Go to Question 10b.)

- 10a. What are the reasons your LEA\* did not, or will not, **calculate** indirect costs for the school foodservice account for SY2011-2012? (Check all that apply.)

- LEA\* does not recover indirect costs from any grant or program  
 LEA\* never charges the school foodservice account for indirect costs  
 LEA\* did not know it was possible to recover indirect costs from school foodservice  
 The school foodservice account had (or will have) insufficient funds  
 LEA\* chose to bear the costs  
 LEA\* uses a food service management company (FSMC) and contract does not provide for recovery of indirect costs  
 LEA\* was directed by State or another agency to not to calculate indirect cost for school foodservice (Provide name of agency)  
 \_\_\_\_\_  
 Other (Describe.)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Don't know

*Programming Notes: For public LEAs and private schools that have not or do not plan to calculate indirect costs for school foodservice, the next question following Question 10a is based on the response:*

*If "LEA\* does not recover indirect costs from any grant" then go to Question 14.*

*Otherwise, if "LEA\* never charges the school foodservice account for indirect costs" or "LEA\* did not know it was possible to recover indirect costs from school foodservice" go to Question 12.*

*Otherwise go to Question 11h.*

*(Questions 11-11g are asked if the public LEA or private school has or plans to calculate indirect costs for school foodservice.)*

- 10b. If your LEA\* is calculating, or decides to calculate, indirect costs for the foodservice account, which indirect cost rate is, or will be, used to **calculate** the SY2011-2012 indirect costs for foodservice? (Check all that apply)

- Restricted  
 Unrestricted

- Not applicable – LEA\* will use other method
- Don't know

The following questions address the recovery of indirect costs.

**DEFINITION OF THE RECOVERY OF INDIRECT COSTS USED IN THIS SURVEY:**

**Recovery of indirect costs** means that funds are transferred, from the school foodservice account and other programs and grants, to the LEA or private school general fund, in payment of indirect costs.

11. Has your LEA\* **recovered** indirect costs, or does it plan to recover indirect costs, from the school foodservice account for SY2011-2012?
- LEA has recovered indirect costs for school foodservice for SY2011-2012
  - LEA plans to recover indirect costs for school foodservice for SY2011-2012
  - LEA will not recover indirect costs for school foodservice for SY2011-2012 (*Go to Question 11d.*)
  - Don't know (*Go to Question 11e.*)
- 11a. What portion of indirect costs has your LEA\* **recovered**, or has plans to recover, from the school foodservice account for SY2011-2012? (*Check all that apply.*)
- All of the indirect costs calculated for the school foodservice account for SY2011-2012
  - Some of the indirect costs calculated for the school foodservice account for SY2011-2012
  - Indirect costs from one or more previous years

*Programming Note:*

*If "All" and no "previous years", go to Question 11e.*

*If "Some" and no "previous years", go to Question 11d.*

- 11b. How did your LEA\* document its intent to **recover** a prior year's indirect costs from the school food service account in SY2011-2012? (*Check all that apply.*)
- Oral communication with the school foodservice director
  - E-mail or memo to the school foodservice director
  - Formal written agreement with the foodservice director
  - Formal loan or account receivable from the LEA general fund to the school foodservice account
  - Other (*Describe*)  
\_\_\_\_\_
  - Don't know
  - Not Applicable

11c. When did your LEA\* first document its intent to **recover** a prior year's indirect costs from foodservice in SY2011-2012?

- At the beginning of the prior year for which indirect costs will be recovered in SY2011-2012
- During the prior year for which indirect costs will be recovered in SY2011-2012
- After the prior year for which indirect costs will be recovered in SY2011-2012 and before the start of SY2011-2012
- During SY2011-2012
- After the end of SY2011-2012
- Don't know

11d. What are the reasons your LEA\* did not, or will not, **recover** all of the indirect costs calculated for the school foodservice account for SY2011-2012? *(Check all that apply.)*

- LEA\* does not recover indirect costs from any grant or program
  - LEA\* never charges the school foodservice account for indirect costs
  - LEA\* did not know it was possible to recover indirect costs from school foodservice
  - The school foodservice account had (or will have) insufficient funds.
  - LEA\* chose to bear the costs
  - LEA\* uses a FSMC and contract does not provide for recovery of indirect costs
  - LEA\* was directed by State or another agency to recover less than the calculated indirect cost *(Provide name of agency)*
- \_\_\_\_\_  
Other *(Describe.)*
- \_\_\_\_\_
- \_\_\_\_\_
- Don't know

*Programming Notes: The next question following Question 11d is based on the response:*

*If "LEA\* does not recover indirect costs from any grant" then go to Question 14.*

*Otherwise, if "LEA\* never charges the school foodservice account for indirect costs" or "LEA\* did not know it was possible to recover indirect costs from school foodservice" go to Question 12.*

*Otherwise continue with Question 11e.*

11e. Will your LEA\* attempt to **recover** any un-recovered indirect costs for SY2011-2012 from the school foodservice account in future school years?

- Yes
- No *(Go to Question 11h.)*
- Undecided *(Go to Question 11h.)*
- Don't know *(Go to Question 11h.)*

11f. Has your LEA\* documented its intent to **recover** any unrecovered SY2011-2012 indirect costs from the school foodservice account in future years?

- Yes
- No *(Go to Question 11h.)*
- Undecided *(Go to Question 11h.)*
- Don't know *(Go to Question 11h.)*

11g. How has your LEA\* documented its intent to **recover** any unrecovered SY2011-2012 indirect costs from the school foodservice account in future years? *(Check all that apply)*

- Oral communication with the school foodservice director
- E-mail or memo to the school foodservice director
- Formal written agreement with the foodservice director
- Formal loan or account receivable from the LEA general fund to the school foodservice account
- Other *(Describe)*

\_\_\_\_\_

- Don't know

11h. In the previous five years did your LEA\* **recover** any prior year's indirect costs that had previously been unrecovered from the school foodservice account?

- Yes
- No
- Don't know

## RECOVERY OF INDIRECT COSTS FOR OTHER GRANTS AND PROGRAMS

FNS is interested in learning how your LEA\* treats indirect costs attributable to grants or programs other than school foodservice.

### DEFINITION

The **full indirect cost** of a grant or program is the amount of indirect cost determined by applying the appropriate method for determining the grant or program's share of the LEA's indirect costs. For an LEA that uses indirect cost rates, the full indirect cost is equal to applicable indirect cost rate times the base of direct costs for the grant or program.

12. Thinking about the grants and programs in SY2011-2012 **other than school foodservice** that allowed the recovery of indirect costs, subject to available funds, has your LEA\* **calculated**, or does it plan to calculate, the indirect costs attributable to of all, some, or none of these grants and programs?
- All grants (*Go to Question 12b.*)
  - Some grants
  - Not calculated for any grant
  - Have not decided whether to calculate indirect costs for grants or programs other than school foodservice
  - Don't know
- 12a. What are the reasons the LEA\* did not, or will not, **calculate** indirect costs for all grants or programs other than school foodservice for SY2011-2012? (*Check all that apply.*)
- LEA\* chose not to calculate indirect costs for any grant or program (*If this is the only response, go to Question 14.*)
  - No indirect cost calculated if not included in grant or program budget
  - Indirect cost not calculated if insufficient funds expected in grant or program account
  - LEA\* was directed by State or another agency not to calculate indirect costs for some or all grants or programs (*Provide name of agency.*)
  - Other (*Specify.*) \_\_\_\_\_
  - Don't know
- 12b. If your LEA\* is calculating, or decides to calculate, indirect costs for any grant or program other than school foodservice, which indirect cost rate is, or will be, used to **calculate** the SY2011-2012 indirect costs? (*Check all that apply.*)
- Restricted
  - Unrestricted
  - Not applicable – LEA\* will use other method to calculate indirect cost
  - Don't know

13. Has your LEA\* **recovered** indirect costs, or does it plan to recover any indirect costs from the grants and programs other than school foodservice for which indirect costs were (or will be) calculated for SY2011-2012? *(Check all that apply.)*
- Yes, recovered indirect costs for SY2011-2012
  - Yes, LEA plans to recover indirect costs for SY2011-2012
  - No *(Go to Question 13b.)*
  - Don't know *(Go to Question 14.)*
- 13a. How much of the calculated indirect costs has your LEA\* **recovered**, or has plans to recover, from these grants and programs for SY2011-2012?
- All of the indirect cost calculated for grants and programs *(Go to Question 14.)*
  - Between 50 and 100 percent of the indirect cost calculated for grants and programs
  - Between 0 and 50 percent of the indirect cost calculated for grants and programs
  - Don't know *(Go to Question 14.)*
- 13b. What are the reasons why the LEA\* did not (or will not) **recover** all of the indirect costs calculated for these grants and programs for SY2011-2012? *(Check all that apply)*
- LEA\* chose not to recover indirect costs for any grant or program *(If this is the only response, go to Question 14)*
  - No indirect cost recovered if not included in grant or program budget
  - Full indirect cost not recovered if insufficient funds expected in grant or program account
  - LEA\* was directed by State or another agency to recover less *(Provide name of agency)*
  - \_\_\_\_\_  
Other *(Specify.)*
  - \_\_\_\_\_  
Don't know

**CHANGES IN LEA\* PRACTICES FOR RECOVERING INDIRECT COSTS**

Some LEA\*s have changed their practices with respect to recovering indirect costs. This section addresses any changes in such practices in your LEA\* with which you might be familiar.

14. How long have you been familiar with how your LEA\* handles the recovery of indirect costs?
- Less than two years (*Go to Question 17.*)
  - Two to five years
  - Five to ten years
  - More than ten years
  - Don't know (*Go to Question 17.*)
15. In the time that you know about, has your LEA\* changed the proportion of indirect costs recovered from the school foodservice account?
- Yes
  - No (*Go to Question 16.*)
  - Don't know (*Go to Question 16.*)
- 15a. How has your LEA\* changed the proportion of indirect costs recovered from the school foodservice account?
- More indirect costs of foodservice recovered
  - Less indirect costs of foodservice recovered
  - Don't know (*Go to Question 16.*)
- 15b. Which of the following statements describes a reason for your LEA\*'s change in recovery of indirect costs of foodservice? (*Check all that apply.*)
- Required to change by state or federal agency
  - Required to change by local elected official(s)
  - Change in funds available from foodservice account
  - Change in need to recover indirect costs
  - Other (*Specify.*)  
\_\_\_\_\_
  - Don't know
16. In the time that you know about, has your LEA\* changed the proportion of indirect costs recovered from **other** grants or programs?
- Yes
  - No (*Go to Question 17.*)
  - Don't know (*Go to Question 17.*)
- 16a. How has your LEA\* changed the proportion of indirect costs recovered from other grants and programs?
- More indirect costs of other programs recovered
  - Less indirect costs of other programs
  - Don't know (*Go to Question 17.*)

- 16b. Which of the following statements describes a reason for your LEA\*'s change in recovery of indirect costs of other programs? *(Check all that apply)*
- Required to change by state or federal agency
  - Required to change by local elected official(s)
  - Change in grant or program funds available
  - Change in need to recover indirect costs
  - Other *(Specify.)*  
\_\_\_\_\_
  - Don't know
17. Does your LEA\* plan to change its methods for the calculation and recovery of indirect costs from school foodservice or other grants or programs in SY2012-2013?
- Yes
  - No *(Go to End.)*
18. In thinking of planned changes, will there be changes to the type of indirect cost rates used? *(Check all that apply.)*
- For the first time, the LEA\* plans to use a restricted indirect cost rate
  - The LEA\* plans to discontinue use of its restricted indirect cost rate
  - For the first time, the LEA\* plans to use an unrestricted indirect cost rate
  - The LEA\* plans to discontinue use of its unrestricted indirect cost rate
  - The LEA\* is making other changes regarding the type of indirect cost rate used *(Describe.)*  
\_\_\_\_\_
  - No changes are planned for the type of indirect cost rate used
  - Not applicable – LEA does not use and does not plan to use an indirect cost rate
  - Don't know
19. In thinking of planned changes, will your LEA\* make changes to the items included in the base for calculating the indirect cost rate and charging indirect costs?
- Yes
  - No
  - Don't know
- 19a. In thinking of planned changes, will your LEA\* make any other changes to way it calculates indirect costs?
- Yes *(Describe other planned changes to calculation of indirect costs below.)*  
\_\_\_\_\_  
\_\_\_\_\_
  - No
  - Don't know

20. Are there any planned changes in your LEA\*'s practice for recovery of the calculated indirect costs? *(Check all that apply)*

- Recover more indirect costs for school foodservice
- Recover less indirect costs for school foodservice
- Recover more indirect costs for other grants and programs
- Recover less indirect costs for other grants and programs
- No changes are planned for the recovery of indirect costs
- Don't know

*Programming Note: Text in red is a list of documents to be generated based on responses to Question 9b where a caret appeared. Document submission instructions will also be sent by e-mail to the respondent as part of the confirmation procedures that the survey was completed.*

Based on your responses, you are asked to please provide the following documents related to indirect costs. Please check the box of each document you are able to provide to Abt Associates.

- Indirect cost allocation plan for SY2011-2012
- Letter notification of the indirect cost rate(s) or the amount of indirect costs that are attributable to foodservice for SY2011-2012
- E-mail notification of the indirect cost rate(s) or the amount of indirect costs that are attributable to foodservice for SY2011-2012

If available, please send these documents to Abt Associates at:

**School Foodservice Indirect Cost Study (USDA/FNS)  
Abt Associates Inc.  
55 Wheeler St  
Cambridge, MA 02138-1168**

- Please check here if you would like us to mail you a pre-paid envelope to mail these document(s).

Or, electronic copies of the documents may be e-mailed to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

Or, documents may be faxed to Abt Associates at ###-###-####. This is an electronic fax mailbox accessible only to Abt Associates staff working on this project

**A copy of these instructions will be sent to you by e-mail.**

## **END OF SURVEY**

That was our last question. Thank you for providing this information for the **School Foodservice Indirect Cost Study**. An interviewer may call you to ask for clarification on your responses. If you have any questions about the study, please call us toll-free 1-800-###-#### or send an e-mail to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

Public reporting burden for this collection of information is estimated to average 10 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. 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 Services, Office of Research and Analysis, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302 ATTN: PRA (0584-xxxx\*). Do not return the completed form to this address.

OMB Control No.: 0584-NEW

**USDA Food and Nutrition Service  
School Foodservice Indirect Cost Study  
Public Local Education Agency and Private School Business Manager Follow Up Web Survey**

## INTRODUCTION

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the US Department of Agriculture to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. To address the congressional mandate, Abt Associates and Kokopelli Associates are conducting a study for the USDA Food and Nutrition Service about the reporting and recovery of indirect costs attributable to school foodservice.

As part of the study, surveys are being conducted with all State Child Nutrition Directors, with all State Education Agency (SEA) Finance Officers, and with randomly selected samples of School Foodservice Directors and Business Managers of public Local Education Agencies (LEAs) and private schools.

Earlier this year, you completed a web survey that gathered information from **Business Managers or Chief Financial Officers of public LEAs and private schools** on how they allocate indirect costs in their financial reporting. ***In this web survey, you will be asked to provide final SY2011-2012 information on the allocation of indirect costs for foodservice.*** This survey and this study are not intended to audit financial transactions through the indirect cost recovery process. Please also note that:

Data will only be presented in the aggregate, and no specific data will be attributed to specific survey respondents.

Information provided through the survey will be kept private, to the extent provided by law.

Responses to this study will not affect your agency's receipt of funds from USDA school meals programs.

PL 111-296, Healthy Hunger-Free Kids Act of 2010, Section 305 requires cooperation with program research and evaluation by States, State educational agencies, local educational agencies, schools, institutions, facilities, and contractors participating in programs authorized under this Act and the Child Nutrition Act of 1966.

USDA/FNS needs your participation to assure that this study fairly and accurately represents the processes of establishing indirect cost rates and paying indirect costs. We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Abt Associates toll-free at 1-800-###-####, or send an e-mail to [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com).

**DEFINITIONS USED IN THIS SURVEY**

**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)*

**Indirect cost rate** is calculated as:

Indirect Cost Rate = Total Indirect Costs ÷ Total Direct Costs

*(Note: Certain costs may be excluded from indirect or direct costs according to applicable Federal and State rules for computing and claiming indirect costs.)*

**Recovery of indirect costs** means that funds are transferred, from the school foodservice account and other programs and grants, to the LEA or private school general fund, in payment of indirect costs.

1. Has your LEA\* recovered any indirect costs from the school foodservice account for SY2011-2012?

- Yes *(Go to Question 1b.)*  
 No  
 Don't know *(Go to Question 2.)*

1a. What are the reasons the LEA\* did not recover any of the indirect costs for the school foodservice account for SY2011-2012? *(Check all that apply.)*

- LEA\* does not recover indirect costs from any grant or program *(Go to Question 5.)*  
 LEA\* never charges the school foodservice account for indirect costs *(Go to Question 4.)*  
 LEA\* did not know it was possible to recover indirect costs from school foodservice  
 The school foodservice account had insufficient funds  
 LEA\* chose to bear the costs  
 LEA\* has a management company and contract does not provide for recovery of indirect costs  
 LEA\* was directed by State or another agency to recover less than the calculated indirect cost *(Provide name of agency.)*  
 \_\_\_\_\_  
 Other *(Describe.)*  
 \_\_\_\_\_  
 Don't know

*Programming Notes: The next question following Question 1a is based on the response:*

*If "LEA\* does not recover indirect costs from any grant" then go to Question 5.*

*Otherwise, if "LEA\* never charges the school foodservice account for indirect costs" or "LEA\* did not know it was possible to recover indirect costs from school foodservice" go to Question 4.*

*Otherwise go to Question 2.*

1b. What indirect costs has your LEA\* recovered from the school foodservice account for SY2011-2012? (Check all that apply.)

- All of the indirect costs calculated for the school foodservice account for SY2011-2012
- Some of the indirect costs calculated for the school foodservice account based on SY2011-2012 direct costs or calculated on some other basis
- Indirect costs from one or more previous years

2. What was the SY2011-2012 foodservice direct cost base? This is the total direct costs for school foodservice, excluding any non-allowable costs and capital expenditures, and any costs that you are directed by your State to exclude when computing foodservice indirect costs.

\$ \_\_\_\_\_

- Don't know
- Not applicable, LEA\* did not use an indirect cost rate for foodservice. (Go to Question 2b.)

2a. What was the indirect cost rate used to calculate the indirect costs charged to the school foodservice account for SY2011-2012?

\_\_\_\_\_ %

- Don't know

2b. What was the amount of indirect costs charged to the school foodservice account for SY2011-2012? This is the amount of indirect costs shown on the expense statement for the school foodservice account. It may be different from the amount of indirect costs recovered by the LEA. Enter 0 (zero) if no indirect costs were charged to the school foodservice account.

\$ \_\_\_\_\_

- Don't know

**Programming Note: If respondent indicated "Indirect costs from one or more previous years" in Question 1b, go to Question 2c. Otherwise, go to Question 3.**

2c. Did the amount of indirect costs charged to the school foodservice account for SY2011-2012 include indirect costs for one or more previous years?

- Yes
- No (Go to Question 3.)
- Don't know (Go to Question 3.)

2d. What is the amount of indirect costs for one or more previous years that was charged to the school foodservice account for SY2011-2012?

\$ \_\_\_\_\_

- Don't know

3. Are there SY2011-2012 indirect costs that were charged to the foodservice account but were not recovered?
- Yes
  - No (Go to Question 4.)
  - Don't know (Go to Question 4.)
- 3a. What are the reasons that your LEA\* did not recover all of the indirect costs that were charged to the foodservice account? (Check all that apply.)
- LEA\* did not know it was possible to recover indirect costs from school foodservice
  - LEA\* chose not to recover any indirect costs from any grant or program
  - The school foodservice account had insufficient funds
  - LEA\* chose to bear the indirect costs of foodservice
  - LEA\* was directed by another agency to recover less (Provide name of agency.)
  - \_\_\_\_\_  
Other (Describe.)
  - \_\_\_\_\_  
Don't know
4. Considering your LEA\*'s grants and programs other than school foodservice, has your LEA\* recovered any indirect costs from these grants and programs for SY2011-2012?
- Yes
  - No (Go to Question 4b.)
  - Don't know (Go to Question 5.)
- 4a. What indirect costs has your LEA\* recovered from these grants and programs for SY2011-2012? (Check all that apply.)
- All of the indirect costs calculated for these grants and programs
  - Some of the indirect costs calculated for these grants and programs
  - Indirect costs from one or more previous years
  - Don't know

**Programming Note:** If respondent indicated "All of the indirect costs calculated for these grants and programs" then go to Question 5. Otherwise, continue to Question 4b.

4b. What are the reasons your LEA\* did not recover all of the indirect costs for these grants and programs for SY2011-2012? *(Check all that apply.)*

- LEA\* does not recover indirect costs from any grant or program  LEA\* did not know it was possible to recover indirect costs from grants or programs
- No indirect cost recovered if not included in grant or program budget
- Full indirect cost not recovered if insufficient funds expected in grant or program account
- LEA\* chose to bear the costs
- LEA\* was directed by State or another agency to recover less *(Provide name of agency.)*
- \_\_\_\_\_
- Other *(Describe.)*
- \_\_\_\_\_
- Don't know

**Programming Note: If respondent ONLY indicated "LEA\* does not recover indirect costs from any grant or program" then go to Question 5. Otherwise, continue to Question 4c.**

4c. Considering those grants and programs other than school foodservice for which the indirect cost was calculated, approximately what proportion of the indirect cost **was** recovered (i.e., charged to the grant and transferred to your LEA\*'s general fund)? *(Check the response that best describes the situation in your LEA\*)*

- 76 to 99 percent
- 50 to 75 percent
- 25 to 49 percent
- 10 to 24 percent
- 1 to 9 percent
- No indirect costs recovered from any grant
- Don't know

5. For which of the following school years has your LEA\* administration provided to the school foodservice director or staff a copy of the currently approved indirect cost rate agreement between the LEA\* and the State, the currently approved indirect cost allocation plan, or some other document supporting charges to the school foodservice account for indirect costs ? *(Check all that apply.)*

- LEA has not had an approved indirect cost rate agreement or allocation plan in any of the years listed below
- SY2009-2010
- SY2010-2011
- SY2011-2012
- SY2012-2013
- Don't know

**END OF SURVEY**

*Programming Note: Document submission instructions will also be sent by e-mail to the respondent as part of the confirmation procedures that the follow up survey was completed.*

Please provide the following documents with the final SY2011-2012 information on the allocation of indirect costs for food service. Please check the box of each document you are able to provide to Abt Associates.

School foodservice expense statement for SY2011-2012

*Programming Note: Text in red includes a list of documents to be generated based on responses to Questions 3c and 9b in the initial survey.*

Based on your responses in the initial web survey you completed for this study, you were asked to please provide the following documents related to indirect costs. If you have already sent these items to Abt Associates, thank you.

- Indirect cost allocation plan for SY2011-2012
- Letter notification of the indirect cost rate(s) or the amount of indirect costs that are attributable to foodservice for SY2011-2012
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