



**OMB Submission
(Part A)**

**School Foodservice
Indirect Cost Study**

**Contract # GS-10F-0086K
Order # AG-3198-D-11-0047**

March 26, 2012

Prepared for:
John Endahl
**Office of Research and Analysis
Food and Nutrition Service/USDA**
3101 Park Center Dr, Rm 1004
Alexandria, VA 22302

Prepared by:
Abt Associates Inc.
55 Wheeler Street
Cambridge, MA 02138

In Partnership with:
Kokopelli Associates LLC

School Foodservice Indirect Cost Study – OMB Clearance Package

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Part A. Justification

A.1 Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.

This is a new information collection request. School Foodservice Authorities (SFAs) and other school district grants and programs often use a variety of resources that are provided or purchased by the school district, including:

- administrative or support functions performed by school district personnel (e.g., accounting, data processing, payroll, personnel, purchasing, storage, and transportation);
- facilities, equipment, supplies, and services (e.g., energy, communications and transportation) provided or purchased by the school district; and
- employee benefits, payroll taxes and insurance.

Indirect costs represent the expenses incurred by the school district that are not practical to identify with specific functions (such as foodservice), but are necessary for the general operation of the organization. Indirect costs represent overhead-type expenses. Many school districts use cost allocation plans or *indirect cost* rates to distribute such costs to benefiting activities.¹ An indirect cost rate is the ratio of an organization's (in this case the school district) indirect costs to its direct costs (or another appropriate base such as labor hours), computed for the purpose of allocating indirect costs to grants and programs operated by the organization.²

In school year (SY) 1992-93, the *School Lunch and Breakfast Cost Study-I* (SLBCS-I) (OMB No. 0584-0440; Expiration Date: 4/1994) estimated that nearly 90% of school districts that had an applicable indirect cost rate did not apply this rate to their school foodservice operations. The 10% of school districts that did apply their indirect cost rate to school foodservice operations reported recovering all of the

¹ Gordon Shillinglaw and Philip E. Meyer, *Accounting: A Management Approach*. The Office of Management and Budget sets guidelines for which indirect costs are allowable to be allocated to grants and programs receiving Federal funds; individual programs may have additional restrictions.

² U.S. Department of Education regulates the allocation of indirect costs pool by school districts to its grants and oversees the role of State Education Agencies (SEAs) in setting the methods by which school districts compute and use indirect cost rates. SEAs generally specify the types of indirect and direct costs included in the computation of school district indirect cost rates.

indirect costs that were charged to school foodservice. That is, all of the indirect costs that were charged to foodservice were actually transferred from the foodservice account to the school districts' general funds. For these districts, indirect costs represented a line-item cost that had to be covered by foodservice revenues. The second study in this line of research (SLBCS-II, OMB No. 0584-0533; Expiration Date: 2/28/2009) estimated that by SY 2005-06, 95% of districts had an applicable indirect cost rate, and 83% of these districts calculated the indirect costs that were attributable to school foodservice, and 56% of districts that calculated the indirect costs attributable to foodservice charged all, or some, of these costs to the foodservice account. Similarly, the School Nutrition Association surveyed its membership and reported that in SY 2004-05 52% of the 972 SFA directors that responded to the web survey were being charged for indirect costs.³

The issue of indirect costs in the National School Lunch and School Breakfast Programs (NSLP and SBP) has taken on increasing importance over the last 10-15 years as school budgets have become much tighter. In light of this there has been increasing concern regarding the manner in which school districts treat foodservice indirect costs. Congress recognized the importance of the issue of indirect costs in school foodservice, and in Section 307 of The Healthy Hunger Free Kids Act of 2010 (HHFK, P.L. 111-296) mandated that USDA “conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program ... pay indirect costs.”

The objective of the *School Foodservice Indirect Cost Study* is to provide USDA and Congress the necessary information to assess the extent to which school districts identify, treat, and charge indirect costs attributable to their foodservice operations. The study will also examine whether school districts treat indirect costs attributable to their food service operations the same way that they treat indirect costs attributable to other grant programs.

Evaluation Objectives

While the concept of establishing indirect cost rates and including indirect costs in the prices charged to customers is well established and straightforward in the private sector, it is somewhat less

³ While the SNA estimate is quite close to the SLBCS-II estimate, since their response rate was quite low (23%) there is a possibility that the estimates reported in the SNA report are subject to nonresponse bias.

straightforward in the public sector, especially as it pertains to the NSLP and SBP. To address the congressional mandate, it is necessary to examine several key questions related to the reporting and recovery of indirect costs attributable to school foodservice, including:

- Does the school district have an indirect cost rate? The SLBCS-II reported that nearly all (95%) school districts had an indirect cost rate in SY 2005-06. Given the increased fiscal pressure that most school districts have experienced over the last five or six years it is possible that this proportion might have increased since SLBCS-II.
- If a school district has an indirect cost rate, does it calculate the indirect costs that are attributable to school foodservice? SLBCS-II reported that the vast majority (79%) of all school districts (83% of school districts with an indirect cost rate) actually calculate the indirect costs attributable to food service.
- If a school district calculates the indirect costs attributable to food service, does it charge any, or all, of these costs to the foodservice account? In this context, “charging” indirect costs means that they appear as an expense on the foodservice financial statement. SLBCS-II reported that only 9% of all school districts (56% of districts that calculated the indirect costs attributable to foodservice) charged the full amount to foodservice, and 7% of school districts charged some but not all indirect costs to foodservice.
- If a school district charges any or all of the calculated indirect costs to the foodservice account, does the district actually recover these charges (i.e., does the SFA transfer funds from the food service account to the school district general fund)? SLBCS-II reported that only 4% of all school districts (44% of school districts that charged all indirect costs to the foodservice account) recovered all of these indirect costs.

These questions are at the heart of what is required to meet the Congressional mandate. Other important questions must be addressed to fully meet the requirements of this mandate, including:

- What is the role of the State departments of education in establishing or approving school districts’ indirect cost rates?

- Are the indirect costs charged or recovered by school districts from foodservice consistent with Federal and State allocation requirements?
- What are the types and amounts of indirect costs charged and recovered by school districts from the foodservice account?
- What are the types and amounts of indirect costs that school districts could, but do not, charge and recover from the foodservice account?
- What is the impact of school districts charging and recovering indirect costs from the nonprofit food service accounts?

A.2 Indicate how, by whom, how frequently, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.

Many of the research questions that will be addressed by the *School Foodservice Indirect Cost Study* will be answered by a survey of *all* States and the District of Columbia, and a survey of a *sample* of SFAs and their corresponding school districts. The target population for this survey is *all public and private SFAs participating in the NSLP and SPB*. We will select a nationally representative probability sample from this population. For public SFAs, the sampling plan has been designed to provide national estimates with a 95% confidence interval of ± 5 percentage points. The initial sample will include 2,373 public SFAs. This sample will also allow for the types of subgroup analyses needed to answer the questions posed by Congress. Specifically, this sample will provide a 90% confidence interval of ± 5 percentage points for the key subgroups identified by FNS.⁴ For private SFAs, the sample will provide a 95% confidence interval of ± 10 percentage points. The initial sample will include 125 private SFAs. No subgroup analysis will be conducted for private SFAs. Assuming an 80% response rate, this provides an analytic sample of 1,898 public and 100 private SFAs.

Data Collection and Instrumentation

The study instruments (Appendix A and Appendix B) examine indirect costs from three perspectives: a) the State; b) the SFA; and c) the school district. At the State-level, telephone interviews will be

⁴ Although FNS did not specify a requirement for a minimum detectable effect size (MDE), this sample provides 80% power to detect an effect of .2 standard deviations (about 10 percentage points) with $\alpha_2 = .10$.

conducted with the State Child Nutrition (CN) Directors and the State Education Agency (SEA) Finance Officers in all 50 states and the District of Columbia. Respondents within each state will be asked how indirect costs are allocated in the financial reporting of public school districts and private schools, and how each respondent's agency is involved with this process. With only 50 states and the District of Columbia to contact, the interviews will be conducted by telephone. For the public and private SFAs and school districts, respondents will be asked if and how indirect costs are applied to the financial reporting for school foodservice and to obtain copies of the Local Education Agency's (LEA) indirect cost allocation plans. With plans to have nearly 2,000 completed surveys, data collection will be done through web surveys. (Screen shots of the initial page of the web surveys that display the required OMB approval number and respondent burden statement are in Appendix C and Appendix D.)

This one-time data collection will begin on or about 7/23/12. Data collection will be staged such that the State-level surveys are completed before the School District Business Manager and SFA Director web surveys begin. As the State CN Director and SEA Finance Officer surveys are completed in each State, the school district and SFA director web surveys will be sent out on a rolling basis. This will allow the telephone interviewers to remind the State CN Director and SEA Finance Officer that the web survey is about to begin in his/her State. By doing this we hope that they are prepared for any questions that they might receive from SFA directors and/or school district business managers when they receive the web survey to complete.

We will email the school district business managers and SFA directors links to the web survey. As data collection progresses, a series of mail and email reminders will be sent to those who have not yet completed the surveys. Follow-up will also include up to 10 telephone reminders in order to increase the response rate. On the 10th phone reminder, the caller will offer the respondent an opportunity to complete the interview by phone with one of Abt's trained mid-level analysts. In this way, the time spent by the mid-level analysts to contact and schedule an interview is eliminated or reduced, making the follow-up telephone interviews substantially more cost effective. (Sample notification emails, email and mail reminders, and telephone reminder scripts are in Appendix E and Appendix F.)

Data collection is expected to continue over late summer (many respondents are likely to be 12-month personnel) and into the school year and be completed by 12/21/12. There will also be a follow-up web survey to request copies of the SFAs' final expenditure and revenue reports. Instruments are discussed below.

State CN Director/Finance Officer Survey. We have developed new telephone survey instruments for State CN Directors and SEA Finance Officers to obtain the information needed to address the study's research questions related to the State's role in setting and/or approving school districts' indirect cost rates and in providing information and guidance to SFAs on the use and implementation of school districts' indirect cost rates. The instruments address the following areas:

- The role of the SEA in establishing and/or approving school district indirect cost rates and indirect cost bases, and providing guidance to SFAs;
- The use of restricted and unrestricted indirect cost rates;
- The support functions included in the indirect cost pool; and
- Procedures for adjusting for indirect cost rates to account for under- or over-recovery of indirect costs.

The State Finance Officer survey will also obtain information regarding the establishment of the specific indirect cost rates for the school districts that are included in the study sample.

SFA/School District Survey. For SLBCS-II (OMB No. 0584-0533; Expiration Date: 2/28/2009), Abt developed an Indirect Cost Interview Guide that was administered in person to school district business managers. This instrument has been adapted for use as a web survey to obtain the information needed for the *School Foodservice Indirect Cost Study*. Some research questions at the SFA/school district levels can be answered by either the SFA director or the school district business manager. For example, in larger SFAs both the SFA director and the school district business manager are both likely to be involved with business matters and know if the district has an indirect cost rate that is applied to school food service and whether or not any of the indirect costs that are attributable to foodservice are actually recovered by the school district. In smaller SFAs, the SFA director may be primarily responsible for supervising meal production, and might have little, if anything, to do with the business aspects of the

SFA. In such districts, the school district business manager is the *de facto* SFA director for purposes of gathering information about food service indirect costs. The school district business manager will be able to answer questions regarding the district’s indirect cost rate as well as whether foodservice is charged for any indirect costs and if such charges are recovered by the school district, while the SFA director may or may not be able to answer questions related to foodservice indirect costs. Therefore, the study will obtain most of the information regarding foodservice indirect costs from the school district business manager web survey. However, the study will include a brief web survey of SFA directors to obtain information regarding their knowledge of indirect costs attributable to foodservice.

Our experience in SLBCS-II indicates that in many school districts, the school district business managers responded to questions regarding the establishment of indirect cost rates by saying that they simply took what the State gave them and used it without modification. This will enable us to reduce the length of the school district business manager web survey (and reduce respondent burden) by asking respondents if they simply use what the State gives them. If a respondent says yes, then the web survey instrument will skip over detailed questions regarding the establishment of indirect cost rate. In these cases we will fill in the information obtained from the State for these school districts.

Copies of data collection instruments are in Appendix A and Appendix B. Notification letters to FNS Regional Offices about the study and recruitment letters for respondents are found in Appendix E.

A.3 Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also, describe any consideration of using information technology to reduce burden.

FNS strives to comply with the E-Government Act of 2002 (P. L. 107-347) by using web-based surveys at www.opinionport.com. (Paper versions of the web-based surveys are in Appendix A and Appendix B. Screen shots of the initial page of the web surveys Appendix C and Appendix D.) By including programmed skip patterns, consistency and data range checks, this technology reduces data entry errors that often necessitate callbacks to respondents to clarify the responses recorded by an

interviewer using pencil and paper to conduct an interview. Out of 4,098 respondents it is estimated that 3,996, or 97.5%, will respond electronically.

A.4 Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purpose described in item 2 above.

Efforts to identify duplication included a review of FNS reporting requirements, State administrative agency reporting requirements, and special studies by government and private agencies. It was concluded that no existing data sources provides the data needed to answer the study’s research questions.

A.5 If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.

Information being requested or required has been held to the minimum required for the intended use. Although smaller school districts and SFAs are involved in this data collection effort, they deliver the same program benefits and perform the same function as any other school district or SFA. Thus, they maintain the same kinds of information on file. HHFK makes participation in evaluations of school nutrition programs such as the *School Foodservice Indirect Cost Study* mandatory. Out of 4,098 respondents in this study, it is estimated that 651 are considered small entities.

A.6 Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.

The data collection for the proposed study will be conducted once in 2012. Without this effort, FNS will not have the data necessary to address the questions posed by Congress.

A.7 Explain any special circumstances that would cause an information collection to be conducted in a manner:

- requiring respondents to report information to the agency more often than quarterly;
- requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;
- requiring respondents to submit more than an original and two copies of any document;
- requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years;

- in connection with a statistical surveys, that is not designed to produce valid and reliable results that can be generalized to the universe of study;
- requiring the use of a statistical data classification that has not been reviewed and approved by OMB;
- that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or
- requiring respondents to submit proprietary trade secret, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.

There are no other special circumstances; information collection is consistent with 5 CFR 1320.5.

A.8 If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments.

Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting form, and on the data elements to be recorded, disclosed, or reported.

An announcement was published in the *Federal Register* (Volume 76, No. 195, Page 62341) on October 7, 2011, and specified a 60-day period for comment ending on December 6, 2011. Comments from consultants and public comments received by FNS and responses to those comments are included in Appendix G.

Consultations outside the Agency

The contractor contributed to the design of the *School Foodservice Indirect Cost Study*, including survey instrument design. Key contractor staff included: Frederic Glantz (Principal Investigator), Christopher Logan (Sr. Technical Advisor), K.P. Srinath (Sampling Statistician). In addition, FNS has consulted with the Chair of the Food and Nutrition Committee for the Association of School Business Officials, International, Barbara Nissel (external reviewer) and Matthew Gregg (Statistician, National Agricultural Statistics Service).

A.9 Explain any decision to provide any payment or gift to respondents, other than reenumeration of contractors or grantees.

No payments will be made to respondents.

A.10 Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.

The individuals at the SFA/school district level participating in this study will be assured that the information they provide will not be released in a form that identifies them. No identifying information will be attached to any reports or data supplied to USDA or any other researchers. For data collected through the state-level surveys, the State CN Director and the SEA Finance Officers are publicly known, but the individual respondents will not be identified by name.

Procedures to Ensure Confidentiality

The contractor has extensive experience in data collection efforts requiring strict procedures for maintaining the privacy, security, and integrity of data. The following data handling and reporting procedures will be employed to maintain the privacy of survey participants. All project staff will be required to sign a confidentiality and nondisclosure agreement (Appendix H). In this agreement, staff pledges to maintain the privacy of all information collected from the respondents and will not disclose it to anyone other than authorized representatives of the study. Issues of privacy will be discussed during training sessions provided to staff working in the project.

- In the central office, documents containing respondent information are kept in locked file cabinets. At the close of the study, such documents are shredded.
- Data gathered from the interviews will be combined into master respondent files. Immediately after each file is created, it will be assigned a unique identification number. Any identifying information will be removed from the survey data and replaced with the identification number.
- Any respondent-identifying information will be contained only in a master list to be created and protected in secure storage, to which only a limited number of project staff pledged to maintain privacy will have access.

There are also a number of procedures to ensure the privacy and security of electronic data during the data collection and processing period. Standard backup procedures will be implemented for the central office computer system to protect project data from user error or disk or other system failure. Backups and inactive files will be maintained on tape or compact disks. The system servers will be maintained inside a secure locked area accessible only to authorized systems personnel. Files will be accessible only by authorized personnel who have been provided project logons and passwords. Access to any of the study files (active, backup, or inactive) on any network multi-user system will be under the central control of the database manager. The database manager will ensure that the appropriate network partitions used in the study are appropriately protected (by password access, decryption, or protected or hidden directory partitioning) from access by unauthorized users. All organizations using data on study participants will maintain security, virus, and firewall technology to monitor for any unauthorized access attempts and any other security breaches.

Institutional Review Board

Abt Associates maintains its own Institutional Review Board (IRB), which conducts prospective reviews of proposed research and monitors continuing research for the purpose of safeguarding research participants' rights and welfare. All Abt research involving interactions or interventions with human subjects is within the purview of the Abt IRB, which is responsible for ensuring that the organization's research: 1) meets only the highest ethical standards; and 2) receives fair, timely, and collegial review by an external panel. Abt Associates' IRB currently holds a federal-wide assurance (FWA) of compliance from the U.S. Department of Health and Human Services' Office of Human Research Protections (DHHS/OHRP). The FWA covers all federally supported or conducted research involving human subjects. Study materials and protocols for the *School Foodservice Indirect Cost Study* have been submitted to Abt's IRB, and because the study does not involve human subjects (any student data will be used at the aggregate level, and interviews/surveys with professional stakeholders will elicit descriptive, non-sensitive information), the determination was made that the study will be exempt from IRB review. (The exemption determination is in Appendix I.) Should there be any changes made to the study protocols

to involve human subjects, all study materials and instruments for the *School Foodservice Indirect Cost Study* will be submitted to Abt’s IRB for review.

A.11 Provide additional justification for any questions of a sensitive nature, such as sexual behavior or attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

There are no personally sensitive questions contained in the data collection instruments.

A.12 Provide estimates of the hour burden of the collection of information. The statement should:

- **Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens in Item 13 of OMB Form 83-I.**
- **Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories.**

The affected public are State and Local Governments, including state agencies and local education agencies, and Not-for-profit institutions, including private schools. Exhibit A.1 shows sample sizes, estimated burden, and estimated annualized cost of respondent burden for each part of the data collection and for all data collection. Estimated response times are based on response times for similar instruments used in the *School Lunch and Breakfast Cost Study-II*. Annualized cost of respondent burden is the product of each type of respondent’s annual burden and average hourly wage rate. As shown in the Exhibit, the total estimated burden across all data collection components is 3,159 hours.

Exhibit A.1. Estimates of Respondent Burden and Annualized Cost to Respondents

Affected Public	Data Collection Activity		Respondents	Estimated Number of Respondents	Frequency of Response	Total Annual Responses	Average Burden Hours per Response	Total Annual Burden Estimate (hours)	Total Annualized Cost of Respondent Burden	
State, Local, and Tribal Governments	State	Telephone Survey	State Agency Child Nutrition Directors	51	1	51	0.5	26	\$1,004	
		Telephone Survey	State Education Agency Financial Officers	51	1	51	1	51	\$2,109	
	Local & Tribal	Self Administered Web / Telephone Survey	Pretest	Public LEA School Food Authority Directors	7	1	7	0.5	3.5	\$88
			Nonresponse		475	1	475	0.07	33.25	\$835
			Respondent		1,898	1	1,898	0.5	949.0	\$23,829
		Self Administered Web / Telephone Survey	Pretest	Public LEA School District Business Managers	7	1	7	1	7	\$303
			Nonresponse		475	1	475	0.07	33.25	\$1,438
			Respondent		1,898	1	1,898	1	1,898	\$82,107
	SUBTOTAL				4,862		4,862	0.62	3,001	\$111,713
	Not-for-profit institutions	Self Administered Web / Telephone Survey	Pretest	Private School Food Authority Directors	3	1	3	0.5	1.5	\$38
Nonresponse			25		1	25	0.07	1.75	\$44	
Respondent			100		1	100	0.5	50.0	\$1,256	
Self Administered Web / Telephone Survey		Pretest	Private School Business Managers	3	1	3	1	3	\$130	
		Nonresponse		25	1	25	0.07	1.75	\$76	
		Respondent		100	1	100	1	100	\$4,326	
SUBTOTAL				256		256	0.62	158	\$5,870	
GRAND TOTAL				5,118		5,118	0.62	3,159	\$117,583	

Notes: "Total Annualized Cost of Respondent Burden" is equal to the "Total Annual Burden Estimate (hours)" times an average hourly wage rate.

Average hourly wage rates used included School Foodservice Authority Director (Food Service Managers)-\$25.11, Public Local Education Agency and Private School Business Manager (Elementary and Secondary School Administrator, annual salary of \$89,990)- \$43.26, State Child Nutrition Director (Education Administrator, All Other)- \$39.36, and State Education Agency Financial Officer (Financial Analyst)- \$41.36. Average hourly wage rates are taken from: Bureau of Labor Statistics, *Wages by Occupation*, May 2010.

A.13 Provide estimates of the total annual cost burden to respondents or record keepers resulting from the collection of information, (do not include the cost of any hour burden shown in items 12 and 14). The cost estimates should be split into two components: (a) a total capital and start-up cost component annualized over its expected useful life; and (b) a total operation and maintenance and purchase of services component.

There are no capital and start-up or ongoing operation and maintenance costs associated with this information collection.

A.14 Provide estimates of annualized cost to the Federal government. Also, provide a description of the method used to estimate cost and any other expense that would not have been incurred without this collection of information.

The annualized government costs include the costs associated with the contractor conducting the project and the salary of the assigned FNS project officer. The cost to the Federal government for all tasks

is \$1,777,272. This information collection also assumes that a total of 120 hours of Federal employee time for a GS-14, step 10 Senior Program Analyst serving as the FNS project officer at \$65.53 per hour for a total of \$7,863.60. Federal employee pay rates are based on the General Schedule of the Office of Personnel Management (OPM) for 2011.)

A.15 Explain the reasons for any program changes or adjustments reported in Items 13 or 14 of the OMB Form 83-1.

This is a new information collection request. This program change will add 3,159 burden hours to the OMB collection inventory.

A.16 For collections of information whose results are planned to be published, outline plans for tabulation and publication.

The majority of the analyses will be descriptive in nature and will include means, medians, standard deviations, frequency distributions and cross tabulations of key outcome measures. The analyses will include significance tests for subgroups for key outcome measures using t-statistics, chi-squared statistics and if needed, multivariate analyses such as OLS and logistic regression analysis.

Exhibit A.2 presents the study schedule. The contractor will present a summary of the study findings to FNS on or about 4/8/13 and will submit the Final Report to FNS by 7/1/13. This report will form the basis of FNS’ Report to Congress that is due on 12/1/13.

Exhibit A.2. Data Collection and Reporting Schedule

Data Collection and Analysis Task	Schedule	Key Reports
Assemble Sampling Frame, Select Sample, and Recruit SFAs	1/2/12-5/4/12	Sample Recruitment Summary Memorandum/List of Selected SFAs (4/13/2012)
Select and Train Data Collectors	6/15/12-7/20/12	Data Collection Training Materials (7/6/12) Memorandum – Completion of Data Collection Training (7/13/12)
Data Collection	7/23/12-12/21/12	Bi-weekly Data Collection Reports
Create Analytic Database	3/9/12-2/1/13	Memorandum – Completion of Raw and Analytic Data Files (2/1/13)
Analyze Study Data	2/1/13-3/15/13	Draft Analytic Data Tables (3/15/13)
Prepare Study Reports	1/4/13-7/1/13	Draft Report (4/1/2013) Revised Report (5/22/13) Final Report (7/1/13)
Prepare and Submit Data Files	2/1/13-4/1/13	Data Files and Documentation (3/15/13)
Dissemination of Findings	3/8/13-9/30/13	Presentation at FNS (4/8/13)

A.17 If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.

All data collection instruments for the Food and Nutrition Service Evaluation of the *School Foodservice Indirect Cost Study* will display the OMB approval number and expiration date.

A.18 Explain each exception to the certification statement identified in Item 19 "Certification for Paperwork Reduction Act."

There are no exceptions to the Certification for Paperwork Reduction Act (5 CFR 1320.9) for this study.