

## School Foodservice Indirect Cost Study

A Study by Abt Associates for USDA-FNS

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 (USDA/FNS) 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 private schools** about 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 study are **not** intended to audit financial transactions through the indirect cost recovery process.

- Responses to this study will **not** affect your agency's receipt of funds from USDA school meals programs.
- Information provided through the survey will be kept confidential to the extent provided by law.
- Data will only be presented in the aggregate, and no specific data will be attributed to specific survey respondents.

Please also note that 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 in this important study to assure that the study provides a fair and accurate account of the processes used to establish indirect cost rates and to pay 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 1-855-325-6015, or send an e-mail to [SE\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SE_Indirect_Cost_Study@abtassoc.com).



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This survey contains definitions of key terms that are used throughout the survey. Key terms are noted in blue text. Definitions are provided by hovering over the key terms in blue.

To practice this, please hover your cursor over this key term "[Indirect costs](#)" to see its definition. To print the entire list of key terms and definitions used in this survey, [click here](#).

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

**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.).

**Allocation** is a mathematical exercise of assigning indirect costs to particular programs and other cost objectives, such that each program bears a portion of the indirect costs commensurate with the benefit received from that cost.

**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).

**Business Manager** is the official who is responsible for your LEA's procedures regarding indirect costs for school foodservice and other programs. In some LEA's the Business Manager is the Chief Financial Officer (CFO).

**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.

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

**Direct cost base** is the total cost of foodservice in SY2011-2012, less any amounts excluded when calculating indirect costs (e.g., capital outlays).

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

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



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First, please review your contact information and check the box beside each missing or incorrect item that needs updating, then click Next to continue. If all of the information is correct, click Next to continue.

	Needs Updating
Name:	<input type="checkbox"/>
Title: Chief School Financial Officer	<input type="checkbox"/>
Agency: Pell City School System	<input type="checkbox"/>
Telephone Number: [REDACTED]	<input type="checkbox"/>
Email:	<input type="checkbox"/>

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Please provide your corrected information.

Name:

Title:

Agency:

Telephone number:

E-mail:

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Next, how long (were you/have you been) your LEA's [Foodservice Director](#)?

- Last School Year (SY2011-2012) was your first year
- Since SY2010-2011
- Since SY2009-2010
- Since SY2008-2009
- Since SY2007-2008
- Since SY2006-2007 or earlier

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This section of the survey requests information regarding the communication you have received about [indirect costs](#).

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Did you receive **any** information about your LEA's [indirect costs](#) for school foodservice for SY2011-2012?

Examples of such information might include plans to charge indirect costs, your LEA's [indirect cost rate\(s\)](#), cost [allocation plan](#), or the amount of indirect costs for school foodservice.

- Yes
- No
- Don't know

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Which of the following agencies provided you with information about your LEA's SY2011-2012 [indirect costs](#) for school foodservice?

*(Check all that apply.)*

- Your LEA administration
- The State Child Nutrition Division
- Another part of the State Education Agency
- Don't know
- Other (*Describe.*)

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When did you **first** learn about your LEA's SY2011-2012 [indirect costs](#)?

- 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
- Don't know
- Other (*Describe.*)

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How were you notified 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 a web page (such as announcement by State Education Agency)
- Don't know
- Other (*Describe*)

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If available, please send a copy of the letter and/or e-mail notification about the [indirect costs](#) for SY2011-2012 to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.

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Did you receive a written copy of your LEA's [approved indirect cost rate](#) agreement or [indirect cost allocation plan](#) for SY2011-2012?

- Yes
- No
- Don't know

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If available, please send a copy of the approved [indirect cost rate](#) agreement or [indirect cost allocation plan](#) for SY2011-2012 to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.

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The next questions refer to the previous three (3) school years, that is, SY2008-2009 through SY2010-2011.

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Thinking about the previous three (3) school years prior to SY2011-2012, did you receive any information about your LEA's [indirect costs](#) for school foodservice for any of these years?

- Yes
- No
- Don't know

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Comparing SY2011-2012 to the previous three (3) school years, that is, SY2008-2009 through SY2010-2011, has there been a change in how you were notified about your LEA's [indirect costs](#) for school foodservice?

For example, were you previously notified orally and now are notified in writing?

- Yes, the method of notification has changed
- No, the method of notification has not changed
- Don't know
- Not applicable - no notice was given in previous three (3) school years prior to SY2011-2012

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You said that your LEA used this method to notify you about [indirect costs](#) for SY2011-2012.

- By a letter through the US mail or through the intra-district (LEA) mail system

What other methods did your LEA use to notify you about indirect costs that could be charged to the foodservice account in previous three (3) school years?

*(Check all that apply.)*

- By e-mail
- Orally by phone
- Orally in person
- By announcement on a web page (such as announcement by State Education Agency)
- Don't know
- Other *(Describe)*



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Comparing SY2011-2012 to the previous three (3) school years, that is, SY2008-2009 through SY2010-2011, has there been a change in the **time** that you were notified about your LEA's [indirect costs](#) for school foodservice?

For example, were you notified about SY2011-2012 indirect costs while school was in session for SY2011-2012, but you were previously notified after the end of school for the past school year?

- Yes, the timing of notification has changed
- No, there have been **no changes** in the timing of notification
- Don't know

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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.

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Has your LEA management either **charged** any **indirect costs**, or notified you that it intends to charge indirect costs, to your school foodservice account, for SY2011-2012?

- Yes
- No

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**How** were you notified that your school foodservice account was or will be [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 a web page (such as announcement by State Education Agency)
- Don't know
- Other (*Describe*)

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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. Instructions for sending copies of documents will be provided at the end of the survey.

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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
- Don't know
- Other (*Describe*)

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Has your LEA management recovered or indicated that it plans to [recover](#), any [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
- LEA has not yet decided
- Don't know

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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

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The next few questions refer to [indirect costs](#) for one or more previous years, that is, for school years before SY2011-2012.

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Has your LEA management [recovered](#), or indicated that it plans to **recover**, any [indirect costs](#) for one or more previous years from SY2011-2012 foodservice funds?

- Yes
- No
- Don't know

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How were you notified that your LEA planned to [recover](#) one or more previous year's [indirect costs](#) from SY2011-2012 school foodservice funds?

*(Check all that apply.)*

- Letter of intent or written agreement
- E-mail or memo
- Oral communication
- A formal loan for a previous year's indirect costs that is payable at future time
- Don't know
- Other *(Describe)*

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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. Instructions for sending copies of documents will be provided at the end of the survey.

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When were you notified that your LEA planned to [recover](#) one or more previous year's [indirect costs](#) from SY2011-2012 school foodservice funds?

- 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
- Don't know
- Other (*Describe*)

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Has your LEA **recovered** any **indirect costs** for **one or more previous years** from the SY2011-2012 school food service account during either SY2011-2012 or the close-out for SY2011-2012?

- Yes
- No
- Don't know

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The last two questions in this section refer to indirect costs that may be recovered in future school years.

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Has your LEA management notified you that it plans to [recover](#), or reserves the right to recover, any unrecovered SY2011-2012 [indirect costs](#) from the school foodservice account in a **future** year?

- Yes
- No

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How were you notified that your LEA plans to [recover](#), or reserves the right to recover, any unrecovered SY2011-2012 [indirect costs](#) from the school foodservice account in **future** years?

*(Check all that apply.)*

- Letter of intent or written agreement
- E-mail or memo
- Oral communication
- A formal loan for a previous year's indirect costs that is payable at future time
- Don't know
- Other (*Describe*)

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If available, please send a copy of the letter and/or e-mail notification and/or loan agreement received to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.

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## School Foodservice Indirect Cost Study

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Which **organization** had the responsibility for and performed the following support functions for school foodservice in SY2011-2012?

If a support function was performed under contract and the contract costs were charged to the school foodservice account, check "School Foodservice."

*(Check all that apply.)*

Support Function	School Foodservice	LEA Administration	Other Organization	Don't Know
<a href="#">Accounting, budget, finance and payroll</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Data processing operations and programming</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Administration of personnel, benefits and human resources</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Purchasing and contracting</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">General administration and policy (Superintendent's office, etc.)</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">School board</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Custodial and janitorial</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Building operations and maintenance</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Equipment and vehicle operations and maintenance</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Refuse disposal, pest control, other sanitation</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Security</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Storage and transportation of goods</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Providing and maintaining uniforms</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<a href="#">Medical/health services and supplies</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other 1 <i>(Describe)</i> <input style="width: 150px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other 2 <i>(Describe)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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The support functions performed by LEA administration or by another organization are listed below.

For each of these functions, please indicate whether the costs were directly charged to school foodservice in SY2011-2012.

Support Function	Yes, directly charged to School Foodservice	No, not directly charged to School Foodservice	Don't Know
<a href="#">Accounting, budget, finance and payroll</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Data processing operations and programming</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Administration of personnel, benefits and human resources</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Purchasing and contracting</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">General administration and policy (Superintendent's office, etc.)</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">School board</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Custodial and janitorial</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Building operations and maintenance</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Equipment and vehicle operations and maintenance</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Refuse disposal, pest control, other sanitation</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Security</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Storage and transportation of goods</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Providing and maintaining uniforms</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<a href="#">Medical/health services and supplies</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other support functions 1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other support functions 2	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



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

- Letter notification about the indirect costs for SY2011-2012
- Written, approved indirect cost rate agreement or indirect cost allocation plan for SY2011-2012
- Letter notification about being charged for indirect costs for SY2011-2012
- Letter notification that your LEA intends to recover a prior year's indirect costs in SY2011-2012
- Letter notification that your LEA intends to recover (or reserves the right to recover) SY2011-2012 indirect costs in a future year

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**Documents may be mailed, e-mailed, or faxed to Abt Associates. Please include the following reference number when sending documents: 304148**

**By Mail:** Please send a copy of each of the checked documents, with your reference number 304148 on each document, 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).

**By E-mail:** Please attach and send to [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com). Please include your reference number 304148 in the subject of the e-mail message.

**By Fax:** Please fax to Abt Associates at 617-386-7558. This is an electronic fax mailbox accessible only to Abt Associates staff working on this project. Please include your reference number 304148 on the fax cover page.

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





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Thank you for providing this information for the ***School Foodservice Indirect Cost Study***. An interviewer may call you to ask for clarification of your responses. If you have any questions about the study, please call us toll-free 1-855-325-6015 or send an e-mail to [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com).

Please click "X" to close the browser/tab.

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