



## 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 **Business Managers or Chief Financial Officers 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 calculates its indirect costs and how it allocates them to its programs and activities including foodservice.

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.



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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 [Business Manager](#)?

- 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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The questions in this section ask about the methods your LEA may use to calculate [indirect costs](#) attributable to foodservice and other [programs](#) or grants. The questions also ask about the procedures your LEA may use to obtain approval for these methods from the State Education Agency.

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Did your LEA have one or more [indirect cost rate\(s\)](#) for SY2011-2012?

- Yes
- No
- Don't Know

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Did the State Education Agency provide your LEA with an [indirect cost rate\(s\)](#) for SY2011-2012?

- Yes
- No
- Don't Know

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Did your LEA use a formula provided by the State Education Agency to calculate its [indirect cost rate\(s\)](#) for SY2011-2012?

- Yes
- No
- Don't Know

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Did your LEA obtain approval from the State Education Agency for its [indirect cost rate\(s\)](#) for SY2011-2012?

- Yes
- No
- Don't Know

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Did your LEA use or plan to use an [indirect cost rate\(s\)](#) to [allocate](#) indirect costs to its [programs](#) or activities in reporting expenses for SY2011-2012?

- Yes
- No
- Don't Know

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What types of [indirect cost rate\(s\)](#) did or will your LEA use to [allocate indirect costs](#) for SY2011-2012?

*(Check all that apply.)*

- [Restricted rate](#) for all grants or [programs](#)
- [Restricted rate](#) for some grants or [programs](#)
- [Unrestricted rate](#) for all grants or [programs](#)
- [Unrestricted rate](#) for some grants or [programs](#)
- Don't know

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What was your LEA's [restricted](#) and [unrestricted indirect cost rate\(s\)](#) for SY2011-2012?

Please enter amount as a percent. Check '[Final](#)' or '[Not Final](#)' as appropriate to indicate whether these are the final rates.

% Restricted rate     Final     Not Final

% Unrestricted rate     Final     Not Final

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Did your LEA have one or more [indirect cost allocation plan\(s\)](#) that use a method other than [indirect cost rate\(s\)](#) for SY2011-2012?

- Yes
- No
- Don't Know

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Did the State Education Agency provide your LEA with one or more [indirect cost allocation plan\(s\)](#) for SY2011-2012?

- Yes
- No
- Don't Know

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Did your LEA obtain approval from the State Education Agency for its [indirect cost allocation plan\(s\)](#) for SY2011-2012?

- Yes
- No
- Don't Know

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Please use the space below to describe your LEA's [indirect cost allocation plan\(s\)](#) for SY2011-2012.

If available, please send a copy of the [indirect cost allocation plan\(s\)](#) 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 your LEA use or plan to use an indirect cost [allocation plan\(s\)](#) to [allocate indirect costs](#) to any of its [programs](#) or activities in reporting expenses for SY2011-2012?

- Yes
- No
- Don't Know

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You have indicated that your LEA used or will use:

a [Restricted Rate](#)  
an [Unrestricted Rate](#)  
Another type of [allocation plan](#)

Is this correct?

- Yes
- No

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You have indicated that your LEA did not use and will not use an [indirect cost rate](#) nor [allocation plan](#) to [allocate indirect costs](#) to its [program](#) or activities in reporting expenses for SY2011-2012. Is this correct?

- Yes
- No

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You have indicated that your LEA did not have one or more [indirect cost rate\(s\)](#) nor [allocation plan\(s\)](#) that use a method other than indirect costs rates for SY2011-2012. Is this correct?

- Yes
- No

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Which of the following **cost categories** were included as **indirect costs** in each type of **indirect cost rate** or indirect cost **allocation plan** for your LEA for SY2011-2012?

*(Check one response for each row and for each indirect cost rate or plan category.)*

Cost Categories	Restricted Rate			Unrestricted Rate			Other Allocation Plan		
	Yes	No	Don't Know	Yes	No	Don't Know	Yes	No	Don't Know
Salaries and wages	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Employee benefits and payroll taxes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Workers' compensation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Supplies and <a href="#">expendable equipment</a>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Equipment rental	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy (gas, oil, or electricity)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Water or sewer	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Communications (phone, internet)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Insurance (liability, vehicle, etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other purchased services	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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You said "Yes" to "Other" **Cost Categories**. Please enter description of other cost categories below for:

Restricted Rate:

Unrestricted Rate:

Other Allocation Plan:

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The next question deals with the support functions that were included in your LEA's [indirect costs](#) for SY2011-2012.

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You said "Yes" to "Other 1" **Support functions**. Please enter description of other cost categories below for:

Restricted Rate:

Unrestricted Rate:

Other Allocation Plan:

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You said "Yes" to "Other 2" **Support functions**. Please enter description of other cost categories below for:

Restricted Rate:

Unrestricted Rate:

Other Allocation Plan:

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Did your LEA treat any **salaries** for the following types of personnel – entirely or in part – as [indirect costs](#) by any type of [indirect cost rate](#) or indirect cost [allocation plan](#) for SY2011-2012?

*(Check one response for each row and for each indirect cost rate or allocation plan category.)*

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

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Please describe the situations when salaries for any of the types of personnel above were treated, entirely or in part, as [indirect costs](#) for your LEA for SY2011-2012.

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[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, teachers' salaries are a direct cost of regular day instruction programs that may be included in the direct cost base for computing an indirect cost rate. An indirect cost of these programs might be payroll administration.

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This section is about the ways in which your LEA communicated with the [Foodservice Director](#) or the Foodservice unit about [indirect costs](#).

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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?

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

- Yes
- No
- Don't Know

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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 (*Describe.*)

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When did your LEA first notify the [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
- Don't know
- Other (*Describe.*)

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

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Comparing SY2011-2012 to the previous three (3) school years, was there a change in the **time** when your LEA notified the [Foodservice Director](#) about [indirect costs](#) that might be charged to the foodservice account for SY2011-2012?

- Yes, the timing of notification has changed.  
*(Please describe the changes that have taken place.)*
- No, there have been no changes in the timing of notification.
- Don't Know

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How did your LEA notify the [Foodservice Director](#) about [indirect costs](#) that might be charged to the foodservice account for SY2011-2012?

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

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

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Comparing SY2011-2012 to the previous three (3) school years, was there any change in how you usually notify the [Foodservice Director](#) about [indirect costs](#) that might be charged to the foodservice account?

- 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 the previous three (3) school years prior to SY2011-2012

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You said that your LEA used this/these method(s) to notify the [Foodservice Director](#) about [indirect costs](#) for SY2011-2012.

- Orally by phone

What other method(s) did your LEA used to notify the Foodservice Director about indirect costs that could be charged to the foodservice account in the previous three (3) school years?

*(Check all that apply.)*

- By a letter through the US mail or through the intra-LEA mail system
- By e-mail
- Orally in-person
- By announcement on web page
- Don't know
- Other *(Describe.)*



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Did your LEA administration provide the [Foodservice Director](#) with a copy of the currently approved [indirect cost allocation plan\(s\)](#) between the LEA and the State, the currently approved [indirect cost allocation plan](#), or some other document supporting charges to the school foodservice account in any or all of the following school years?

	Yes	No	Don't Know
SY2008-2009	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SY2009-2010	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SY2010-2011	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SY2011-2012	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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This section requests information on the calculation and [recovery](#) of the [indirect cost](#) of school foodservice according to the method (if any) that your LEA used to [allocate indirect costs](#) for SY2011-2012.

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Has your LEA **calculated** or does it plan to calculate [indirect costs](#) for the school foodservice account for SY2011-2012?

An LEA may **calculate** indirect costs even if it does not plan to [recover](#) them.

- Yes
- No
- Have not decided yet
- Don't know

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What are the reasons why 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 charge indirect costs to any grant or [program](#)
- LEA never charges the school foodservice account for indirect costs
- LEA did not know it was possible to charge indirect costs to the school foodservice account
- The school foodservice account has 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 not to calculate indirect costs for school foodservice

*(Provide name of agency)*

Don't know

Other *(Describe.)*



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Excluding any [indirect costs](#), what was the total cost of school foodservice for SY2011-2012?

\$

- This amount has not yet been determined
  - Don't know
- 

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Did or will your LEA exclude any direct costs from the foodservice [direct cost base](#) when it calculates [indirect costs](#) for school foodservice for SY2011-2012?

Examples of costs that might be excluded from the direct cost base are unallowable costs, capital expenditures without prior SEA approval, and any costs that you are instructed by your State to exclude when computing foodservice indirect costs.

- Yes
- No
- This amount has not yet been determined
- Don't know

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What is the total [direct cost base](#) hat you used or plan to use for calculating the school foodservice [indirect costs](#) for SY2011-2012?

\$

- Don't know
- This amount has not yet been determined

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You have provided the following [indirect cost rate\(s\)](#) for SY2011-2012. Please check which rates were or will be used to calculate the SY2011-2012 [indirect costs](#) for foodservice.

*(Check all that apply.)*

- [Restricted rate](#) 1%
- [Unrestricted rate](#) 1%
- Other rate *(Specify and describe)*

- This amount has not yet been determined
- Don't know

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What amount of [indirect costs](#) was or will be **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 or will be charged to the school foodservice account for SY2011-2012.

\$

- This amount has not yet been determined
- Don't know

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Do the [indirect costs](#) that were or will be charged to the school foodservice account for SY2011-2012 include indirect costs for one or more previous years?

- Yes
- No
- Don't know
- LEA has not yet decided

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What amount of [indirect costs](#) for one or more previous years was or will be charged to the school foodservice account for SY2011-2012?

\$

- This amount has not yet been determined
- Don't know

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The following questions address the [recovery](#) of [indirect costs](#).

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Has your LEA **recovered** any **indirect costs**, or does it plan 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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What portion of [indirect costs](#) has your LEA either [recovered](#) or have 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

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How did your LEA document its intent to [recover](#) a prior year's [indirect costs](#) from the school foodservice account in SY2011-2012?

*(Check all that apply.)*

- LEA has not yet documented its intent to **recover** a prior year's indirect costs from the school foodservice account in SY2011-2012.
- Letter of intent or written agreement with the school [Foodservice Director](#)
- E-mail or memo to the school [Foodservice Director](#)
- Oral communication with the school [Foodservice Director](#)
- Formal loan or account receivable from the LEA general fund to the school foodservice account
- Don't know
- Other *(Describe.)*

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If available, please send a copy of the documentation of the LEA's intent to [recover](#) a prior year's [indirect costs](#) from the school foodservice account 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 did your LEA first document its intent to [recover](#) a prior year's [indirect costs](#) from the foodservice account in SY2011-2012?

- At the beginning of the prior year for which indirect costs were incurred
- During the prior year for which indirect costs were incurred
- After the prior year for which indirect costs were incurred and before the start of SY2011-2012
- During SY2011-2012
- After the end of SY2011-2012
- Don't know

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## School Foodservice Indirect Cost Study

A Study by Abt Associates for USDA-FNS

What are the reasons why 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 recovers indirect costs from the school foodservice account
- LEA did not know it was possible to recover indirect costs from school foodservice
- The school foodservice account has 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 recover less than the calculated indirect cost *(Provide name of agency.)*
- Don't know
- Other *(Describe.)*

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Will your LEA attempt to [recover](#) any unrecovered [indirect costs](#) for SY2011-2012 from the school foodservice account in SY2012-2013 or in future school years?

- Yes
- No
- LEA has not yet decided
- Don't know

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Has your LEA documented its intent to [recover](#) any unrecovered SY2011-2012 [indirect costs](#) from the school foodservice account in SY2012-2013 or in future years?

- Yes
- No
- Don't know

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## School Foodservice Indirect Cost Study

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How has your LEA documented its intent to [recover](#) any unrecovered SY2011-2012 [indirect costs](#) from the school foodservice account in SY 2012-2013 in future years?

*(Check all that apply.)*

- Formal letter of intent or written agreement with the LEA [Foodservice Director](#)
- E-mail or memo to the LEA [Foodservice Director](#)
- Oral communication with the LEA [Foodservice Director](#)
- Formal loan or account receivable from the LEA general fund to the school foodservice account
- Don't know
- Other *(Describe.)*

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If available, please send a copy of the documentation of the LEA's intent to [recover](#) any unrecovered SY2011-2012 [indirect costs](#) from the school foodservice account in future years to Abt Associates. Instructions for sending copies of documentation will be provided at the end of the survey.

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### School Foodservice Indirect Cost Study

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Did your LEA [recover](#) any previously unrecovered [indirect costs](#) from the school foodservice account in any of the following years?

	Yes	No	Don't Know
SY2008-2009	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SY2009-2010	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SY2010-2011	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SY2011-2012	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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FNS is interested in learning how your LEA treats [indirect costs](#) attributable to grants or [programs](#) other than school foodservice.

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**School Foodservice Indirect Cost Study**  
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Thinking about the grants or [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 all, some, or none of these grants or programs?

- All grants or programs
- Some grants or programs
- Not calculated for any grant or program
- Have not decided whether to calculate indirect costs for grants or programs other than school foodservice
- Don't know

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## School Foodservice Indirect Cost Study

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What are the reasons why your LEA either 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
- LEA did not know it was possible to recover indirect costs from grants or programs
- Indirect cost not calculated if not included in grant or program budget
- Indirect cost not calculated if insufficient funds expected in grant or program account
- LEA chose to bear the costs for some grants or programs
- LEA was directed by State or another agency not to calculate indirect costs for some or all grants or programs

*(Provide name of agency.)*

Don't know

Other *(Describe.)*



## School Foodservice Indirect Cost Study

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If your LEA calculated or plans to calculate [indirect costs](#) for any grant or [program](#) other than school foodservice, which [indirect cost rate\(s\)](#) was or will be used to **calculate** the SY2011-2012 indirect costs?

*(Check all that apply.)*

- [Restricted](#)
- [Unrestricted](#)
- LEA used or will use other method to calculate indirect costs
- Not applicable - LEA will not calculate indirect costs for any grant or program
- Don't know

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Has your LEA recovered or does it plan to **recover** any **indirect costs** from any grants or **programs** other than school foodservice for which indirect costs were, or will be, calculated for SY2011-2012?

- Yes, LEA recovered indirect costs for SY2011-2012
- Yes, LEA plans to recover indirect costs for SY2011-2012
- No
- Don't know

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## School Foodservice Indirect Cost Study

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On average, and across all of the grants or [programs](#) other than school foodservice, approximately what percent of the calculated [indirect costs](#) has your LEA [recovered](#) or have plans to recover for SY2011-2012?

- All of the indirect cost calculated for grants or programs other than school foodservice
- At least 50% of the indirect cost calculated for grants or programs other than school foodservice
- Less than 50% of the indirect cost calculated for grants or programs other than school foodservice
- Don't know

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## School Foodservice Indirect Cost Study

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What are the reasons why your LEA either did not, or will not, [recover](#) all of the [indirect costs](#) calculated for grants or [programs](#) other than school foodservice 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
- Indirect cost not 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.)*

- Don't know
- Other (Describe.)





**School Foodservice Indirect Cost Study**  
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Has your LEA either [recovered](#) or have plans to recover a prior year's [indirect costs](#) from grants or [programs](#) other than school foodservice in SY2011-2012?

- Yes
- No
- Don't Know

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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.

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How long have you been familiar with how your LEA handles the [recovery](#) of [indirect costs](#)?

- Less than two years
- Two to five years
- Six to ten years
- More than ten years
- Don't know

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During the time period that you are familiar with, has your LEA changed the proportion of [indirect costs recovered](#) from the school foodservice account?

- Yes
- No
- Don't Know

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How has your LEA changed the proportion of [indirect costs recovered](#) from the school foodservice account?

- The proportion of recovered indirect costs has increased
- The proportion of recovered indirect costs has decreased
- The proportion of recovered indirect costs has varied, increasing in some years and decreasing in others
- Don't know

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## School Foodservice Indirect Cost Study

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Which of the following reasons explain your LEA's change in the proportion of [indirect costs recovered](#) from the school foodservice account?

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

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## School Foodservice Indirect Cost Study

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During the time period that you are familiar with, has your LEA changed the proportion of [indirect costs recovered](#) from grants or [programs other than school foodservice](#)?

- Yes
- No
- Don't Know

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How has your LEA changed the proportion of [indirect costs recovered](#) from grants or [programs](#) other than school foodservice?

- The proportion of recovered indirect costs has increased
- The proportion of recovered indirect costs has decreased
- The proportion of recovered indirect costs has varied, increasing in some years and decreasing in others
- Don't know

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## School Foodservice Indirect Cost Study

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Which of the following reasons explain your LEA's change in [recovery](#) of [indirect costs](#) from grants or [programs](#) other than school foodservice?

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

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Does your LEA plan to change the way it **calculates** [indirect costs](#) for school foodservice in SY2012-2013?

- Yes
- No
- Don't Know

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Does your LEA plan to change the way it [recovers indirect costs](#) from school foodservice in SY2012-2013?

- Yes
- No
- Don't Know

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## School Foodservice Indirect Cost Study

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Which of the following changes, if any, does your LEA plan to make in the **type of [indirect cost rate\(s\)](#)** used for school foodservice in SY2012-2013?

*(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(s) 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(s)
- Don't know

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Does your LEA plan to change the **items included in the [direct cost base](#)** used to calculate the [indirect cost rate\(s\)](#) for school foodservice in SY2012-2013?

- Yes
- No
- Don't Know

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Does your LEA plan to make any **other changes** to the way it calculates [indirect costs](#) for school foodservice in SY2012-2013?

Yes

*(Describe other planned changes to calculation of indirect costs below.)*

No

Don't Know

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Which one of the following statements describes your LEA's plans to [recover indirect costs](#) from school foodservice for SY2012-2013?

- Recover more indirect costs for school foodservice compared to SY2011-2012
- Recover less indirect costs for school foodservice compared to SY2011-2012
- No changes are planned for the recovery of indirect costs
- Don't know

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Which one of the following statements describes your LEA's plans to [recover indirect costs](#) from any grants or [programs](#) other than school foodservice for SY2012-2013?

- Recover more indirect costs for all grants or programs compared to SY2011-2012
- Recover less indirect costs for all grants or programs compared to SY2011-2012
- No changes are planned for the recovery of indirect costs
- LEA does not plan to recover indirect costs from any other grants or programs
- Don't know

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**School Foodservice Indirect Cost Study**  
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**Documents may be mailed, e-mailed, or faxed to Abt Associates. Please include the following reference number when sending documents: 303039**

**By Mail:** Please send a copy of each of the checked documents, with your reference number 303039 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 303039 in the subject of the e-mail message.



**School Foodservice Indirect Cost Study**  
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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 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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