

**D6. GROUP 3—SFA DIRECTOR/LEA BUSINESS MANAGER FOODSERVICE
EXPENSE STATEMENT FOLLOW-UP**

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School Nutrition and Meal Cost Study

Follow-Up SFA Director and Business Manager Cost Interview

Includes the following instruments:

**Foodservice Expense Statement Follow-Up
Foodservice Revenue Statement
Foodservice Indirect Cost Questionnaire Follow-Up**



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U.S. Department of Agriculture
Food and Nutrition Service

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OMB Control # 0584-XXXX

Expiration Date: XX/XX/20XX

**USDA/Food and Nutrition Service
School Nutrition and Meal Cost Study
Foodservice Expense Statement Follow-Up**



SFA ID #: _____	
SFA Name: _____	
SFA Director Name: _____	SFA CFO Name: _____
SFA Director Phone: _____	SFA CFO Phone: _____
SFA Director email: _____	SFA CFO email: _____

INTRODUCTION

Thank you for participating in the School Nutrition and Meal Cost Study. In this part of the interview, we will discuss your SFA's expense statement for the 2014-2015 fiscal year, as part of the collection of data about school meal program costs. Should you have any questions about this study, please call (###) ###-#### at Abt Associates, Inc. *(Skip rest of introduction if not new respondents.)*



About the Study. The *School Nutrition and Meal Cost Study* (SNMCS) will continue the long-standing commitment of the US Department of Agriculture's (USDA's) Food and Nutrition Service (FNS) to periodic assessment of the school meal programs. This current assessment coincides with a period of considerable change for the National School Lunch Program (NSLP) and the School Breakfast Program (SBP). In recent years, schools participating in these programs implemented sweeping regulatory changes designed to increase children's access to healthy foods at school and to promote adoption of healthy eating and physical activity habits. While FNS has conducted multiple studies of school nutrition and meal costs to date, SNMCS is the first such study after these major changes were implemented and the first to explore both nutrition and cost on a large national scale. This study will provide critical information of interest to USDA, the States, School Food Authorities (SFAs), and other program stakeholders that is not currently available.

The U.S. Department of Agriculture, Food and Nutrition Service, has contracted with Mathematica Policy Research and its research partners Abt Associates, Agralytica, and Relyon Media to conduct the SNMCS for SY 2014-2015. Participation in the study by selected states, districts, and schools is required under Section 305 of the Healthy, Hunger-Free Kids Act of 2010 (HHFKA).

SNMCS will collect a broad range of data from nationally representative samples of public SFAs, schools, and students and their parents during SY 2014-2015. These data will provide Federal, State, and local policymakers with needed information about how federally sponsored school meal programs are operating after implementation of the new meal pattern and nutrient requirements and other changes in regulations. Comparisons of results from SNMCS with previous School Nutrition and Dietary Assessment (SNDA) and School Lunch and Breakfast Cost (SLBC) studies will provide information to assess the effects of the new nutrition standards on foodservice operations, the nutrient content of school meals offered and as served, meal costs and revenues, and student participation and dietary intake.

Protecting Privacy. All information gathered from school districts, schools, and households is for research purposes only and will be kept private to the full extent allowed by law. Responses will be grouped with those of other study participants, and no individual schools, districts, or students will be identified. We will inform parents of the study and our privacy practices. Any selected parent or student can choose not to participate in the study. We are not conducting audits or monitoring visits. Participation in the study will not affect meal reimbursements to participating districts and schools or school meal program benefits to participating households.

School Foodservice Expense Statement

At this time I want to review your SFA's statement of foodservice expenses for the 2014-2015 Fiscal Year.

Check one based on information provided in advance and pre-record totals for expense categories A-E on the Foodservice Expense Statement Worksheet:

- 2014-2015 Fiscal Year expense report to State Child Nutrition Agency provided *(If Categories A-C present, go to Question 2)*
- 2014-2015 Fiscal Year expense statement for school foodservice account from district financial statements provided *(If Categories A-C present, go to Question 2)*
- No expense statement provided in advance *(Use Question 1 to request statement and reschedule interview if needed.)*

1. I would like to get your SFA's expense statement for the 2014-2015 fiscal year. We want to work from the version of your expense statement that has the most detail. You can use a report submitted to the State Child Nutrition Agency or the statement for the school foodservice account from your district's financial statements. We are most interested in the breakdown of expenses among the following categories:

- A. Labor (including salaries and wages, and the employer's share of payroll taxes and employee benefits)
- B. Food (including purchased food and value of USDA donated foods), processing fees for USDA foods
- C. Other direct operating costs (including supplies, utilities, rent, and contracted services)
- D. Capital equipment purchases and equipment depreciation
- E. Indirect or overhead costs

Can you fax the foodservice expense statement to me at xxx-xxx-xxxx?

- Yes *(Proceed with instructions below once statement is received)*
- No *(Arrange to get statement by fax, email, or mail and note expected receipt date below)*

Expected date to receive expense statement: ___/___/201___

Review available statement to determine if it has the same line items as the preliminary statement obtained during the on-site data collection. If the line items are different, refer to the title of the preliminary statement and ask for an updated version. Circle letters for categories included on the year-end expense statement. Record totals for A-E on School Foodservice Expense Statement Follow-Up Worksheet as available during interview and confirm.

2. First, please confirm what period the most recent expense statement covers.

Period covered by statement: ___/___/201___ to ___/___/201___

In this interview, I will refer the information from our last interview about what expenses are included in the year-end expense statement for your district's school foodservice account. I will confirm my understanding of the expenses shown on the statement, and I will ask if there have been any changes in the reporting of each type of expense that we want to document. I'll start with Labor and then ask about non-labor expenses.

For labor, ask: I want to confirm the total labor cost charged to the foodservice account for the 2014-2015 fiscal year. Show respondent the pre-recorded total and ask:) Is this correct? Correct total labor if needed and check direct cost. For each of the following categories of labor costs, I want to know if they are included in this total.

Go through the following steps for each category of expenses except food. See special instructions for food expenses.

a. According to our last interview, the following categories of expenses are included in the reported direct cost for labor: *Read list of expenses with "1" pre-circled.*

Is this correct? Check direct cost if yes. If no for any category, go to step c for that category.

b. *For any categories included in reported direct with no other responses pre-filled, ask for these categories: You told us that all of the school foodservice cost for these categories is included in the reported direct cost for labor. Is that still correct? If yes for all categories included in direct cost, go to step g. If no for a category, go to step c.*

c. *Ask for each category for which (a)= "no" or (b)= "no": Is some or all of the school foodservice cost for this category included in another cost reporting category? If so, what is the category? If yes, check direct cost and list the major category that includes the specified category in the Notes column. If "all" then go to next category for which (a)= "no" or (b) = "no".*

d. *Ask for each category not entirely included in reported direct cost: Is some or all of the school foodservice cost for this category included in the SFA's full indirect cost? By this I mean the amount of indirect cost that would be charged to the*

school foodservice account if the indirect cost rate [or cost allocation plan] were applied. Refer to SEA/SFA Indirect Cost Questionnaire if needed. If yes, check indirect cost. If all, go to next category for which (a)= "no" or (b) = "no".

- e. Ask for each category not entirely included in reported direct cost or full indirect cost: Is there any cost for this category that is not included in the reported direct cost and not included in the full indirect cost? If yes, check unreported cost and ask: What was the amount of this cost for FY 2014-2015? Record verbatim in Notes column—not in the Reported Cost column—then go to the next category for which (a)= "no" or (b) = "no". For unreported fringe benefit costs, do not ask respondent to estimate dollar amount of cost. You will ask for the fringe benefit rate after completing the Foodservice Expense Statement Worksheet.
- f. If no to a, c, d, and e, then ask: It appears that your SFA does not have any costs in this category. Is this correct? If yes, check not applicable and go to the next category for which the pre-recorded information has not already been confirmed.
- g. If no expenses have "2" pre-circled, skip to h. According to our last interview, the following categories of expenses are included in the SFA's full indirect costs. Read list of expenses with "2" pre-circled.

Is this correct? Check indirect cost if yes. If no for any category, go to step c; if no to step c, skip to step e.

- h. If no labor expenses have "3" pre-circled, skip to Food section. According to our last interview, your SFA had unreported costs for the following categories of expenses. This means that there were costs but they were not included in the reported direct cost or the full indirect cost. Read list of expenses with "3" pre-circled.

Is this correct? Check unreported cost if yes. If no for any category, go to step c; if no to step c, go to step d; if no to step d, skip to step f.

General note for all sections: Attach supporting documentation or additional notes as needed. If additional contacts are needed to obtain unreported costs, obtain name, telephone number, and e-mail address or postal address.

School Foodservice Expense Statement Worksheet

SFA: _____ State: _____ SFA ID: _____

Fill in reported amounts for A1 (Salaries and Wages) and A2 (Fringe Benefits and Payroll Taxes) if available.

Item/Sub-Item	Fiscal Year 2014-2015 Cost	Check All That Apply Previous Responses Are Displayed in Red.				Notes
		Reported as Direct Cost	Included in Indirect Cost	Unreported Cost	Not Applicable	
A. LABOR						
1. Salaries and Wages						
a. Regular foodservice employees		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Other regular district employees		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Temporary employees		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total salaries and wages	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Fringe benefits and payroll taxes						
a. Social security taxes		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Unemployment compensation		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Worker's compensation		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Health insurance		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. Pension contributions		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f. Other benefits (life insurance, disability insurance, etc.)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total fringe benefits and payroll taxes	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
TOTAL LABOR	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Special instructions for B. Food.

- a. I want to confirm the total food cost charged to the foodservice account for the 2014-2015 fiscal year. *Show respondent the pre-recorded total and ask: Is this correct? Correct total food if needed and check direct cost.*
- b. In the previous interview, you indicated that the value of the change in food inventory is *[select one based on pre-recorded response for B3a]*
1. Included in the expense for purchased food
 2. Reported as a separate expense
 3. Not reported (SFA reports expense for purchased food reported on a cash basis)

Is this correct?

If "no", determine and record correct response. If change in inventory is reported cost, check direct cost for B3a. If reported elsewhere, record where in Notes. If unreported cost, check unreported cost in row B3a and confirm that both starting and ending inventory value were reported.

- b. *Consult pre-recorded responses before asking and probe any conflicting information. Were there any unreported costs for purchased food? What was the amount of these costs, if any, for FY 2014-2015? If yes, check unreported cost in row B1 and record amount in Notes.*

- c. In the previous interview, you indicated that the value of USDA foods received by this SFA is *[select one based on pre-recorded response for B2a]*

1. Included in the expense for purchased food
2. Reported as a separate expense
3. Included in another category of expenses
4. Not reported
5. Not applicable – SFA does not receive USDA foods

Is this correct?

If "no", determine and record correct response. If value of USDA foods received is reported cost, check direct cost for B2a. If reported elsewhere, record where in Notes. If unreported cost, check unreported cost in row B2a, obtain the amount for FY 2014-2015, and record in Notes. Obtain copies of statements to support this figure.

- d. In the previous interview you indicated that the cost of storage, transportation or processing of USDA foods (also known as donated commodities) is *[select one based on pre-recorded response for B2b and B2c]*
1. Included in the expense for purchased food
 2. Included in the expense for USDA foods
 3. Reported as a separate expense
 4. Included in another category of expenses
 5. Not reported
 6. Not applicable – SFA does not receive USDA foods

Is this correct?

If “no”, determine and record correct response. If storage/shipping costs or processing fees are reported costs, check direct cost for B2b or B2c as applicable. If reported elsewhere, record where in Notes. If unreported cost, check unreported cost in row B2b or B2c, obtain the amount for FY 2014-2015, and record in Notes. Obtain copies of statements to support this figure.

- e. In the previous interview you indicated that the value of the change in inventory of USDA foods for FY 2014-2015 is *[select one based on pre-recorded response for B3b]*
1. Included in the expense for purchased food
 2. Included in the expense for USDA foods
 3. Reported as a separate expense
 4. Included in another category of expenses
 5. Not reported
 6. Not applicable – SFA does not receive USDA foods

Is this correct?

If “no”, determine and record correct response. If change in USDA foods inventory value is a reported cost, check direct cost for B3b. If reported elsewhere, record where in Notes. If unreported cost, check unreported cost in row B3b and confirm that the starting and ending inventory amounts were reported. If needed, obtain copies of statements to support this figure.

See instructions on page 10-11 for questions about C, Other Direct Operating Costs. If the SFA has unreported utility costs, use the Utilities and Equipment Supplement to obtain estimates and put “See UES” in Notes for row C2, Utilities.

School Foodservice Expense Statement Worksheet

SFA: _____ State: _____ SFA ID: _____

Fill in reported amounts for B1, B2, B3, C1, C2, and C3 if available.

Item/Sub-Item	Reporting Period Cost	Check All That Apply Previous Responses Are Displayed in Red.				Notes
		Reported as Direct Cost	Included in Indirect Cost	Unreported Cost	Not Applicable	
B. FOOD						
1. Purchased food	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. USDA (donated) foods						
a. Value of USDA foods received		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Storage and shipping fees		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Processing costs		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total USDA foods	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Inventory used/loss						
a. Purchased foods		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. USDA foods		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total food inventory use/loss	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
TOTAL FOOD	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
C. OTHER DIRECT OPERATING COSTS						
1. Supplies and expendable equipment						
a. Food production supplies and expendable equipment		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Transportation supplies (gas, grease, oil, tires, etc.)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Office supplies and expendable equipment		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Other supplies and expendable equipment		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total supplies and expendable equipment	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Utilities		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a. Energy		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Other utilities (water, sewer)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total utilities	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Rent						
a. Equipment/vehicle rental		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Storage space rental		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Other space rental		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total rent	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Go through the following steps for the following major categories: (C) Other Direct Operating Costs and (D) Equipment Purchase And Depreciation Costs

- a. According to our last interview, the following categories of expenses are included in the reported direct cost for [major category]: *Read list of expenses with "1" pre-circled.*

Is this correct? *Check direct cost if yes. If no for any category, go to step c for that category.*

- b. *For any categories included in reported direct with no other responses pre-filled, ask for these categories: You told us that all of the school foodservice cost for these categories is included in the reported direct cost for [major category]. Is that still correct? If yes for all categories included in direct cost, go to step g. If no for a category, go to step c.*

- c. *Ask for each category for which (a)= "no" or (b)= "no": Is some or all of the school foodservice cost for this category included in another cost reporting category? If so, what is the category? If yes, check direct cost and list the major category that includes the specified category in the Notes column. If "all" then go to next category for which (a)= "no" or (b) = "no".*

- d. *Ask for each category not entirely included in reported direct cost: Is some or all of the school foodservice cost for this category included in the SFA's full indirect cost? By this I mean the amount of indirect cost that would be charged to the school foodservice account if the indirect cost rate [or cost allocation plan] were applied. Refer to SEA/SFA Indirect Cost Questionnaire if needed. If yes, check indirect cost. If all, go to next category for which (a)= "no" or (b) = "no".*

- e. *Ask for each category not entirely included in reported direct cost or full indirect cost: Is there any cost for this category that is not included in the reported direct cost and not included in the full indirect cost? If yes, check unreported cost and ask: What was the amount of this cost for FY 2014-2015? Record verbatim in Notes column—not in the Reported Cost column—then go to the next category for which (a)= "no" or (b) = "no". For unreported utilities and equipment costs, use Utilities and Equipment Supplement.*

- f. *If no to a, c, d, and e, then ask: It appears that your SFA does not have any costs in this category. Is this correct? If yes, check not applicable and go to the next category for which the pre-recorded information has not already been confirmed.*

- g. *If no expenses have "2" pre-circled, skip to h. According to our last interview, the following categories of expenses are included in the SFA's full indirect costs. Read list of expenses with "2" pre-circled.*

Is this correct? *Check indirect cost if yes. If no for any category, go to step c; if no to step c, skip to step e.*

- h. *If no expenses for (C) have "3" pre-circled, skip to E. According to our last interview, your SFA had unreported costs for the following categories of expenses. This means that there were costs but they were not included in the reported direct cost or the full indirect cost. Read list of expenses with "3" pre-circled.*

Is this correct? Check unreported cost if yes. For costs other than utilities and equipment purchase/depreciation, ask: What was the amount of this cost for FY 2014-2015? Record verbatim in Notes column. If no for any category, go to step c; if no to step c, go to step d; if no to step d, skip to step f.

Note: equipment purchase does not include small equipment (utensils etc.) that is included in supplies. Equipment purchase does include purchase or rebuilding of durable equipment with a life of 3 years or more.

General note for all sections: Attach supporting documentation or additional notes as needed. If additional contacts are needed to obtain unreported costs, obtain name, telephone number, and e-mail address or postal address.

School Foodservice Expense Statement Worksheet

SFA: _____	State: _____	SFA ID: _____
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Fill in reported amounts for C4 and C5 if available.

Item/Sub-Item	Reporting Period Cost	Check All That Apply			Notes
		Reported as Direct Cost	Included in Indirect Cost	Unreported Cost	
4. Contracted services/interagency payments					
a. Professional services	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Foodservice management company fees, etc.	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Repairs and maintenance of equipment	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Storage	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. Transportation	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f. Insurance and bond premiums	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
g. Other services	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total services/interagency payments	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. Miscellaneous Direct Operating Costs					
a. Communications	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Travel/miscellaneous	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total miscellaneous direct operating costs	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
TOTAL OTHER DIRECT OPERATING COSTS	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

See instructions on pages 10-11 for Questions about D. Equipment Purchase and Depreciation Costs.

Refer to SFA Indirect Cost Questionnaire – Follow-Up for questions about E. Indirect Costs. Enter reported indirect cost for FY 2014-2015 in expense statement.

If expenses are listed on the SFA's financial statement that do not match one of the categories in sections A through E, record and describe them in Section F.

School Foodservice Expense Statement Worksheet

SFA: _____	State: _____	SFA ID: _____
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Fill in reported amounts for D1, D2, and E if available.

Item/Sub-Item	Reporting Period Cost	Check All That Apply			Notes
		Reported as Direct Cost	Included in Indirect Cost	Unreported Cost	
D. EQUIPMENT PURCHASE AND DEPRECIATION COSTS					
1. Equipment purchase					
a. Kitchen equipment	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Motor vehicles	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Other equipment	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total equipment purchase	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Equipment depreciation	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a. Cafeteria/kitchen		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Other	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
TOTAL EQUIPMENT PURCHASE AND DEPRECIATION	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
E. INDIRECT COSTS					
1. Indirect cost for SY2014-2015	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Indirect cost for prior year(s)	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
TOTAL INDIRECT COSTS	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
GRAND TOTAL FOODSERVICE COSTS (INCLUDING COSTS NOT LISTED ELSEWHERE)	\$ _____				
F. COSTS NOT LISTED ELSEWHERE (List and describe below)					
1.	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.	\$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Fringe Benefit Rate Chart Instructions. In the previous interview, you provided the following information on your SFA’s fringe benefit rates for FY 2014-2015. The fringe benefit rate is the percentage that the school district or some other agency pays for its share of payroll taxes and employee benefits. *Read pre-recorded information on fringe benefit rates.* Is this correct? Can you provide any additional detail at this time?

If necessary:

The fringe benefit rate is the amount your district paid in employee benefits and employer paid taxes as a percentage of payroll. Benefits and taxes include: the employer’s share of payroll taxes such as FICA and unemployment taxes; the employer paid portion of health, dental, vision, life and other insurance; and employer contributions to retirement/pensions. For foodservice staff, the fringe rate should include both the share of benefits that is charged to the SFA (School Foodservice Authority) account and any benefits that are paid by the district with other funds (for example, if a portion of retirement funds is paid by the district).

For example: If the district pays \$1 million in payroll and \$300,000 in benefits and taxes, the fringe rate is 30%.

We are interested in an average fringe rate, either the rate used for budgeting or calculated from the last year. You may report a single rate for all employees, or give more specific rate based on type of employee (i.e. full benefits, partial benefits, and no benefits).

Enter revised/additional information to the Fringe Benefit Rate Chart below. If the rate is the same for all departments for a row, write in the same rate in all columns. If only the rate for all employees is available, fill in the “All Employees” row and check DK in the other rows.

Fringe Benefit Rate Chart

SFA: _____		State: _____		SFA ID: _____
	Fringe Benefit Rate			Check if Don't Know (DK)/ Refused (RF)/ Not Applicable (NA)
Type of employee	Foodservice Department	School Personnel	District-level Personnel	
All employees				<input type="checkbox"/> DK <input type="checkbox"/> RF <input type="checkbox"/> NA
All regular employees (those who are eligible for full benefits)				<input type="checkbox"/> DK <input type="checkbox"/> RF <input type="checkbox"/> NA
Employees who receive partial benefits				<input type="checkbox"/> DK <input type="checkbox"/> RF <input type="checkbox"/> NA
Employees who do not receive any benefits				<input type="checkbox"/> DK <input type="checkbox"/> RF <input type="checkbox"/> NA

Utilities and Equipment Supplement

(If SFA indirect cost rate or cost allocation plan includes utilities, skip to UE2.)

UE1. In the reporting period, did foodservice use any utilities that were not charged to the school foodservice account?

- YES (Ask UE1a)
- NO (Go to UE2)

UE1a. *(Skip to UE1c if UE1a from previous interview=no.)* In the last interview, you provided actual utility costs for the following kitchens. *(Refer to kitchens listed in UE1b.)* Can you provide utility costs for FY 2014-2015, or for the period after the last interview, for these kitchens?

- YES (Ask UE1b)
- NO (Go to UE1c)

UE1b. Please tell me the monthly average number of reimbursable lunches and breakfasts produced/served and the utility costs for the kitchens listed below for the available period.

School/Facility	Monthly Average No. of Reimbursable Meals		Previous Report of Utility Costs per Month	Utility Costs for Period
	Breakfast	Lunch		
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	\$ _____	\$ _____

Reference period: ___/___/___ to ___/___/___
(Go to UE2)

UE1c. (If estimates in grid below are pre-filled, ask for updates.) Does the SFA have a basis to estimate the average annual utility cost for each type of kitchen?

- YES (Complete grid below)
- NO (Go to UE2)

Kitchen Production Type (Check one)			Grade Level (Check all that apply)			Annual Utility Costs	
<u>Independent</u>	<u>Base/Central</u>	<u>Satellite</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	Prior Estimate	New Estimate (Enter DK if don't know)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	\$	\$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	\$	\$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	\$	\$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	\$	\$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	\$	\$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> f	\$	\$ _____

UE2. (If responses below are pre-filled, confirm or correct.) Is major foodservice equipment (ranges, refrigerators, delivery vans, etc.) owned by the school district, leased by the school district, provided by a foodservice management company, or supplied to the school district through other means? (Check all that apply.)

- 1. SCHOOL DISTRICT OWNS MAJOR EQUIPMENT
- 2. SCHOOL DISTRICT LEASES MAJOR EQUIPMENT
- 3. FOODSERVICE COMPANY PROVIDES MAJOR EQUIPMENT
- 4. OTHER (Specify): _____
- 7. REFUSED
- 8. DON'T KNOW

If 1, 4, or 8 is checked, and SFA does not have indirect cost rate or cost allocation plan that includes equipment depreciation, continue with UE3. Otherwise go to end of Expense Statement.

UE3. In FY 2014-2015, were there identifiable costs for foodservice equipment depreciation that were not charged to the school foodservice account?

- YES (Ask UE3a)
- NO (Go to Revenue Statement)

UE3a. (Skip to UE3c if UE3a from previous interview=no or UE3b was previously completed.) Can you provide equipment depreciation costs for FY 2014-2015, or for the period after the last interview, for any kitchens?

- YES (Ask UE3b)
- NO (Go to UE3c)

UE3b. Please tell me the names of the schools/facilities for these kitchens, the type of kitchen (independent, base, central, or satellite), the grade level served, the monthly average number of reimbursable lunches and breakfasts produced/served, the total equipment value, and the depreciation costs for the period. (If available, use data from sample schools and linked base/central kitchens.)

School/Facility	Kitchen Type (I/B/C/S)	Grade Level (E/M/H)	Monthly Average No. of Reimbursable Meals		Data for reference period	
			Breakfast	Lunch	Equipment Value	Depreciation
_____	_____	_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	_____	_____	\$ _____	\$ _____

Kitchen types: I=independent, B=base, C=central, S=satellite.
 Grade levels: E=elementary, M=Middle, H=High. List all that apply.

Reference period: ___/___/___ to ___/___/___

(Go to FFVP Cost Table)

UE3c. (Skip to FFVP cost table if UE3c was previously completed). Does the SFA have a basis to estimate the average equipment value or annual depreciation cost for each type of kitchen?

- YES (Complete grid below)
- NO (Go to FFVP cost table)

Kitchen Production Type <i>(Check one)</i>			Grade Level <i>(Check all that apply)</i>			Estimated	
Independent	Base/ Central	Satellite	Elementary	Middle	High	Equipment Value	Annual Depreciation
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	\$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	\$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	\$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	\$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	\$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	\$ _____

FFVP Cost Table

*If the FFVP Cost Table was completed with the Preparation Forms, then review for accuracy and ask any follow-up questions if needed and **END INTERVIEW***

*If the FFVP Cost Table was **not** completed with the Preparation Forms, continue with F1 below:*

F1. Please provide the FY 2014-2015 expenses for the Fresh Fruit and Vegetable Program (FFVP), as reported to your State. If possible, break out the expenses between food, other operating costs, and administrative costs. We only need the total food, operating and administrative costs for the year, but if you only have monthly or quarterly figures you can provide them instead.

Food Cost – please include the cost of FFVP food only

Other Operating Cost – please include the cost of purchases of nonfood items like napkins, paper plates, etc. for FFVP, as well as the cost of services such as staff time to prepare and distribute fresh fruits and vegetables, restocking, and cleaning up, for FFVP only.

Administrative Cost – please include documented expenses you have for FFVP planning, managing FFVP paperwork, planning menus, ordering produce, nutrition promotion, and any other work not related to the preparation and service of fresh fruits and vegetables. Please include both the cost of staff time for these tasks, as well as the portion of purchasing or leasing equipment for the Program.

Period (List monthly or quarterly period if FY total not available)	FFVP Costs			
	Food Cost	Other Operating Cost	Administrative Cost	Total Cost
FY 2014-2015 total	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____

[END OF EXPENSE STATEMENT] This concludes our review of your SFA's expenses. Thank you for your cooperation.

Prepared by Mathematica Policy Research and Abt Associates