

**E7. GROUP 3—SFA FOOD COST WORKSHEET AND INSTRUCTIONS**

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**USDA/Food and Nutrition Service  
School Nutrition and Meal Cost Study  
SFA Food Cost Worksheet and Instructions**



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

**INTRODUCTION**

Thank you for participating in the School Nutrition and Meal Cost Study. In this part of the interview, the purpose is to collect information on the costs of purchased foods and the value of USDA foods used by this SFA during the target week of the study. Should you have any questions about this study, please call ###-###-#### at Abt Associates, Inc.

*[Skip the rest of the introduction if the respondent has already heard it and consented.]*

**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 food service 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.

## **PART 1: GENERAL GUIDELINES FOR THE DATA COLLECTOR**

As part of determining the total cost of producing school meals, we need to know what the SFA paid for both food items served as is and food ingredients used in recipes for foods that the SFA prepares. For the week being studied, some of the items and ingredients will come out of inventory, and some will be delivered during that week. The latter category will particularly include milk, produce, baked goods, and other perishable items, but it may also include pre-plated foods, staples, frozen foods, etc. that had been ordered and arrive that week.

The Food Price Data Checklist identifies the types of information on purchased products, DOD-Fresh products, and USDA Foods that Field Interviewers will need to obtain. This applies both to what is in inventory, and what is acquired during the target week and the preceding month.

## **PART 2: INSTRUCTIONS FOR FILLING OUT THE CHECKLIST**

1. Begin by listing vendors who supply foods from those listed under “Major Food Suppliers”. For each vendor, probe for any additional food products they will supply during the assessment period. In addition to the costs of items already in inventory, it will be important to ask about any possible deliveries during the week of the study.
  - 1a. Begin by asking whether or not the SFA uses pre-plated meals and, if so, what vendors provide them. If they do, there may not be any additional vendors, or there may be only a few for items like snacks, milk, ice cream, etc.
  - 1b. As you go down the checklist asking for vendor names for each food type, list the vendor in the column called “Vendor Name”
  - 1c. One vendor may provide a variety of foods. Mark off each item they provide in the appropriate box.
  - 1d. For each vendor, determine the type of documentation of food costs that the SFA has (see list below). The information on the type of documentation for a vendor can simply be noted once.

**Summary:** a report with price information on all foods purchased for the year to date or other period, including foods from multiple invoices.

**Invoice:** provides information for foods purchased or delivered at a particular time. Multiple invoices may be needed to obtain price information for all foods from a particular vendor.

**Other:** Other documentation includes bid lists or contracts specifying prices for foods, or inventory reports with foods from multiple vendors.

2. **Verify that the documentation that the SFA provides includes product name, unit size, brand, and either unit price or total cost and number of cases.**

- 2a. Each record of a reported price should be associated with a clear description of what the price applies to, for example a case (or multiple cases) containing 6 Number 10 cans of tomatoes, or a 10 pound box of peaches.
- 2b. It is essential that the information either provides the unit price or provides enough information to calculate the cost per unit as purchased, and also the information needed to convert the price paid into a cost per unit of the ingredient used in a particular recipe, either by weight or by volume. Ideally the SFA's inventory system will provide unit costs for the items in inventory. If not, the Field Interviewer will need to request the associated invoices.

**For example: if an invoice lists that a box of cookies contains 100 cookies, and the box cost \$100, we know that each cookie costs \$1.**

**However, if an invoice lists that a box of cookies costs \$100, but does not include how many are in the box, we cannot tell how much each unit (cookie) costs. You would need to follow up with the SFA to find out how many units per box.**

3. Identify the vendors of specialty foods (if not already selected) and repeat steps 1b-2b.
  - 3a. In order to limit the need for follow-up contact with SFAs after their data have been collected, it's important to gather as much detail as possible, especially when it comes to infrequent or small vendors. An SFA representative may overlook a small specialty vendor like a local farmer from whom they purchase fresh apples only each October.
  - 3b. Common specialty vendors that are easy to miss are for candy, chips, cookies, ice cream, snack cakes, fresh tortillas and vending. Premade or packaged into kit entrée items are also sometimes overlooked. These products are typically from local or national pizza shops (like Papa John's) and sandwich kits (like Subway).
4. For USDA foods, identify the suppliers and the available documentation of the value of these foods. Some "brown box" USDA Foods might not have the unit value identified, but processed products containing USDA Foods should have unit price information. Processing agreements may be at the State, LEA, or National level. If the SFA interviewee does not know whether their processed USDA Foods are under a particular type of processing agreement, note in the comments. Note if supplementary information from USDA or State Distributing Agencies will be needed to determine the unit value of some USDA Food items.

5. Some SFAs may have difficulties identifying processed products containing USDA Foods because deliveries may be combined with commercial purchases, and food service managers may only note these deliveries if they are part of the delivery slip. USDA foods used during the target week will be identified by food service managers in the Menu Survey.
6. Some schools participate in the DOD-Fresh program. Schools can obtain DOD-Fresh foods using their USDA food entitlement funds or they can also pay these purchases from their regular food service account and use it buy food for FFVP. Prior to this interview, DOD-Fresh invoices for the three months prior to the target week were requested. The data collector will use these invoices and complete a checklist to confirm that prices are provided for all expected types of purchases and USDA foods.
7. **At the end of the interview, document any follow-up needed, such as documents to be obtained from vendors, and get necessary contact information.**

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### **INTRODUCTION TO READ TO RESPONDENT (SFA DIRECTOR)**

This study is interested in the cost of producing school meals and other foods sold by your SFA. As part of this, we need to know what your SFA paid for food items served – including foods served as-is, and foods used in recipes the foodservice staff prepares.

We are only interested in those foods available to be served during the target week. Some of these foods will come out of inventory, and some will be delivered that week. Foods delivered for the week may include: milk, produce, baked goods, and other perishables. They may also include plated foods, staples, and frozen foods that were ordered to arrive that week.

Here is a list of the types of foods your SFA may receive from suppliers [GIVE “LIST OF FOODS”]. Let’s walk through these foods, and come up with a list of Vendors that provide these foods.

Let’s start. The first type of vendor is “Major food suppliers” ... They may provide pre-plated meals....

[WALK RESPONDENT THROUGH LIST OF FOODS BY VENDOR TYPE, THEN MARK CHECKBOXES FOR EACH FOOD PROVIDED BY VENDOR]

For each Vendor, I need to know what kinds of documents you have that will help us to calculate the unit price of foods. To do this we need to know the price of a unit as delivered (such as a case), the number of pieces per unit, and the size of a piece. These documents may include:

**Summary:** a report with price information on all foods purchased

**Invoice:** information for food purchased or delivered at a particular time. Multiple invoices may be needed for a single vendor to cover all foods.

**Other:** includes bid lists or contracts with prices for foods, or inventory reports with foods from multiple vendors

[GO THROUGH VENDORS NAMES, CHECK OFF DOCUMENTATION TYPE AVAILABLE]

May I make a copy of this list so that you can use it as a checklist to gather invoices and other documents for the vendors?

Here is a handout that describes the information we'll need... [GIVE "VENDOR DOCUMENTS"]



SFA FOOD COST WORKSHEET	DOCUMENTATION TYPE			MAJOR FOOD SUPPLIERS							SPECIALTY FOOD SUPPLIERS											USDA FOODS				DOD FRESH		
	Summary of prices for all foods from vendor	Invoices	Other (bid list, contract, inventory, etc.)	Pre-plated Meals	Canned Goods/Staples	Fresh Fruits/Vegetables	Frozen Fruits/Vegetables	Frozen Meats/Poultry/Seafood/Entrees	Refrigerated Products (not dairy/juice)	Bread	Candy	Chips	Cookies	Entrees from Specialty Vendors	Ice Cream	Soda/Other Beverages	Juice	Milk/Dairy	Snack Cakes	Tortillas	Vending Supplies	Other	"Brown box" commodities	State processing agreement products	SFA processing agreement products	National processing agreement products	Foods obtained using USDA food	Foods bought for school lunch & breakfast
Vendor Name																												

**[TO BE GIVEN TO THE SFA DIRECTOR AS A GUIDE FOR DISCUSSING FOODS]****LIST OF FOODS FOR SFA FOOD COST WORKSHEET AND INSTRUCTIONS****Major Food Suppliers**

- Pre-plated Meals
- Canned Goods/Staples
- Fresh Fruits/Vegetables
- Frozen Fruits/Vegetables
- Frozen Meats/Poultry/Seafood/Entrees
- Refrigerated Products (other than dairy/juice)

**Specialty Food Suppliers**

- Bread
- Candy
- Chips
- Cookies
- Entrees from Specialty Vendors (sandwiches, pizza, tacos, etc.)
- Ice Cream
- Soda/Other Beverages
- Juice
- Milk/Dairy
- Snack Cakes
- Tortillas
- Vending Supplies
- Other (List foods)

**USDA Foods**

- "Brown box" commodities
- Processed products containing USDA Foods - State processing agreements
- Processed products containing USDA Foods - SFA processing agreements
- Processed products containing USDA Foods - National processing agreements

**DOD Fresh**

- Foods that are obtained using USDA foods entitlement
- Foods purchased for the school lunch and breakfast program

**[TO BE GIVEN TO THE SFA DIRECTOR AS A GUIDE FOR COLLECTING DOCUMENTATION]****VENDOR DOCUMENTS**

For each vendor and food type we have listed in the SFA Cost Worksheet, we would like enough documentation to calculate a UNIT PRICE for each food item.

We are especially interested in any foods that were AVAILABLE TO BE SERVED during the target week. This includes food in inventory, and foods purchased close to the target week.

To do this, we are asking for the following, if available:

**Summary:** a report with price information on all foods purchased

**Invoice:** information for food purchased or delivered at a particular time. Multiple invoices may be needed for a single vendor

**Other:** includes bid lists or contracts with prices for foods, or inventory reports with foods from multiple vendors

When possible, documents should include:

- **Product name**
- **Brand**
- **Unit size**
- **Unit price – or – Total Cost & Number of Cases**

For example:

- 2 cases of 6 #10 cans of Joe's Crushed Tomatoes  
Price per case = \$10.00
- 2 x 10 lb box of fresh peaches  
Total price for 2 boxes = \$25.00

**REMEMBER:**

**THE GOAL IS TO PROVIDE ENOUGH INFORMATION TO CALCULATE PRICE PER UNIT.**

*Prepared by Mathematica Policy Research and Abt Associates*