

**D7. GROUP 3—SFA DIRECTOR/LEA BUSINESS MANAGER
FOODSERVICE REVENUE STATEMENT**

This page has been left blank for double-sided copying.

OMB Control # 0584-XXXX
Expiration Date: XX/XX/20XX



**USDA/Food and Nutrition Service
School Nutrition and Meal Cost Study
Foodservice Revenue Statement**

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 year to date, as part of the collection of data about school meal program costs. Should you have any questions about this study, please call 855-####-#### at Abt Associates Inc.

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 Revenue Statement

- R1. I would like to get your SFA's revenue statement for the 2014-2015 fiscal year. We want to work from the version of your revenue statement that has the most detail for this period. We are most interested in the breakdown of revenues among the following categories:
- A. Student payments for reimbursable meals (NSLP, SBP, NSLP after-school snacks)
 - B. Other sales (student a la carte/extra meals, adult meals, external sales, vending, etc.)
 - C. USDA reimbursements (preferably separate for NSLP, SBP, and other programs)
 - D. State and local government funds
 - E. Other revenue (interest, sale of equipment, compensation for loss, sales tax receipts, etc.)

(Review available statement to determine if these categories are identified. If not, ask if there is a more complete and detailed statement. Circle letters for categories included in the most complete and detailed statement available. Record available totals on School Foodservice Revenue Statement during interview and confirm.)

School Foodservice Revenue Statement—Instructions

R2. At this time, I want to review your statement of foodservice revenues for the last fiscal year. I have some questions to understand how the revenues are reported.

(Show respondent School Foodservice Revenue Statement and say):

Here you can see what we're looking for. Take a look at all pages. Notice that there's a column to check if a revenue item is included in another revenue type as well as a column to note which other revenue type.

R1a. First, I want to go to the last page and confirm the reported total for cash revenues. This includes all funds received by the school foodservice account. *Show respondent total (line 27). Is this figure correct? (If yes, put check mark in Corrected Amounts column.)*

(Repeat for USDA foods (lines 28-30) and total revenues (line 31). The total revenue for USDA foods includes value of USDA foods received, credit for USDA foods included on processed foods, and cash in lieu of USDA foods. If any of lines 27-31 is different from the pre-recorded totals, you will need to determine which item(s) have changed and enter corrected values in the Corrected Amounts column. Record the reason for the change in the "Notes" column.)

R1b. Let's move on to student payments. *Show the contact which (if any) items of revenue from the SFA financial statement were assigned to the items in this group. Are these figures correct? (Place check mark or enter corrected value in the Corrected Amounts Column. Record the reason for the change in the "Notes" column.)*

R1c. *(If student payments were not broken down by NSLP, SBP etc., ask:)* Can you break the student payments down into the categories shown here?

R1d. *(If any category does not have a dollar amount, ask:)* Did you have any revenues in this category? *(Refer to definitions if needed. If yes, obtain figures or identify where revenues are included. If the revenues exist but the amount is not available, write "Present but not available" in the "Notes" column. If the SFA has no revenues in the category, check the "Not Applicable" column.)*

Recompute totals and subtotals if there is a change in any of the figures they are based on.

School Foodservice Revenue Statement (FSRS)

Revenue Type	FY 2014-2015 Revenues		Check Here If Not Applicable	Check Here if Reported in Another Revenue Type	Number of Revenue Type that Includes Item	Notes
	Pre-Recorded Amounts	Corrected Amounts				
A. Student payments						
1. NSLP lunches						
2. SBP breakfasts						
3. NSLP after-school snacks						
4. Other/unspecified student payments (extra student meals, a la carte, etc.)						
B. Other sales (excluding meal tax)						
5. Adult lunches						
6. Adult breakfasts						
7. Other/unspecified adult cafeteria sales						
8. External sales (catering, senior meals, etc.)						
9. Vending machines						
10. Other unspecified sales						

(Work with respondent to review and complete all rows in the School Foodservice Revenue Statement. Repeat probes for all groups of revenue types.)

PROBES: *Show the contact which (if any) items of revenue from the SFA financial statement were assigned to the items in this group. Are these figures correct? (Place check mark or enter corrected value in the Corrected Amounts Column. Record the reason for the change in the "Notes" column.)*

(If any category does not have a dollar amount, ask:) Did you have any revenues in this category? (Provide definitions if needed. If yes, obtain figures or identify where revenues are included. If the revenues exist but the amount is not available, write "Present but not available" in the "Notes" column. If the SFA has no revenues in the category, check the "Not Applicable" column.)

Recompute totals and subtotals if there is a change in any of the figures they are based on.

School Foodservice Revenue Statement (FSRS)

Revenue Type	FY 2014-2015 Revenues		Check Here if Not Applicable	Check Here if Reported in Another Revenue Type	Number of Revenue Type that Includes Item	Notes
	Pre-Recorded Amounts	Corrected Amounts				
C. <i>USDA reimbursements</i>						
11. NSLP lunches						
12. SBP breakfasts						
13. NSLP snacks						
14. Other USDA reimbursements (Summer Foodservice Program, Special Milk Program, Fresh Fruit and Vegetable Program, CACFP snacks, etc.)						
D. <i>State funds</i>						
15. Lunch reimbursements						
16. Breakfast reimbursements						
17. Other/unspecified State revenues (State match etc.)						
E. <i>Local reimbursements/funds transfers</i>						
18. Lunch reimbursements						
19. Breakfast reimbursements						
20. Other local revenue/funds transfers (appropriated funds, transfer to offset loss, etc.)						

R1a. First, I want to confirm the reported total for cash revenues. Show respondent total (line 26). Is this figure correct?

(Repeat for USDA foods (lines 28-30) and total revenues (line 31). The total revenue for USDA foods includes value of USDA foods received, credit for USDA foods included on processed foods, and cash in lieu of USDA foods. If any of these is different from the pre-recorded totals, you will need to determine which item(s) have changed. Once rows 28-31 are complete, go back to row 1 and question R1b.)

(Work with respondent to review and complete all rows in the School Foodservice Revenue Statement. Repeat probes for all groups of revenue types.)

PROBES: *Show the contact which (if any) items of revenue from the SFA financial statement were assigned to the items in this group. Are these figures correct?*

(If any category does not have a dollar amount, ask:) Did you have any revenues in this category? (Refer to definitions if needed. If yes, obtain figures or identify where revenues are included. If the revenues exist but the amount is not available, write "Present but not available" in the "Notes" column. If the SFA has no revenues in the category, check the "Not Applicable" column.)

Recompute totals and subtotals if there is a change in any of the figures they are based on.

(Check at completion of grid: Each numbered row should have either:

- a dollar figure,*
- a check and a line number indicating where the revenue is reported,*
- a check indicating that it is not applicable, or*
- a note that it is present but not available.*

When finished, show the form to the respondent and say:)

Here's what I have recorded. Would you like to look it over? (If yes:) Let me know if anything looks wrong.

School Foodservice Revenue Statement (FSRS)

Revenue Type	FY 2014-2015 Revenues		Check Here If Not Applicable	Check Here if Reported in Another Revenue Type	Number of Revenue Type that Includes Item	Notes
	Pre-Recorded Amounts	Corrected Amounts				
F. Other cash revenue						
21. Interest on deposits						
22. Sale of equipment						
23. Compensation for loss						
24. Sales tax receipts						
25. Rebates or other payments/credits from supplies (includes pouring rights contracts)						
26. Other cash revenue (not specified elsewhere)						
27. TOTAL CASH REVENUE						
28. USDA entitlement foods received and credits*						
29. USDA bonus foods						
30. Other donated commodities						
31. GRAND TOTAL REVENUE						

*Credits include rebates or other payments received from processors for USDA foods used to produce processed foods. Do not include discounts on processed foods made with USDA foods if the price paid is net of the discount for the value of USDA foods.

R3. Is your school district, or are any schools in your district, engaged in a “pouring rights” contract (that is, a long-term contract with a beverage company that establishes the company as the exclusive vendor for certain types of beverages in the district or in the school)? *(Circle one answer.)* Count contracts for beverages sold in the cafeteria and other venues controlled by school foodservice (vending machines, snack bars, etc.).

YES, DISTRICT-WIDE.....	1
YES, SOME SCHOOLS.....	2
NO.....	3
REFUSED.....	7
DON'T KNOW.....	8

[END OF REVENUE STATEMENT] This concludes our review of your SFA’s revenues for the 2014-2015 school year. After we review this information, we may contact you by telephone if we have follow-up questions. Thank you for your cooperation.

Prepared by Mathematica Policy Research and Abt Associates