

**E3. GROUP 3—SFA DIRECTOR/LEA BUSINESS MANAGER SFA  
INDIRECT COST QUESTIONNAIRE—ON-SITE**

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## USDA/Food and Nutrition Service School Nutrition and Meal Cost Study SFA Indirect Cost Questionnaire—On-Site

### INTRODUCTION

The purpose of this questionnaire is to gather information from Business Managers or Chief Financial Officers of public school districts about indirect costs that may be considered as part of the costs of school foodservice. In this questionnaire, you will be asked to provide information about the methods that your school district has to allocate indirect costs to its programs and activities. This study is not an audit or a compliance review.

**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.

## DEFINITIONS USED IN THIS QUESTIONNAIRE

**Accounting, budget, finance, and payroll** includes tasks to process payments to and from the school district, 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 the process 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 school district's procedures regarding indirect costs for school foodservice and other programs. In some school districts 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 SY2014-2015, 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.

**Final rate** is an indirect cost rate based on the actual allowable costs of a specified period. A final, audited rate is not subject to adjustment.

**Full indirect cost** of a grant or program is the amount of indirect cost determined by applying the appropriate method for determining the grant or program's share of the school district's indirect costs. For a school district that uses indirect cost rates, the full indirect cost is equal to applicable indirect cost rate times the base of direct costs for the grant or program.

**General administration and policy** includes the Superintendent and other administration not listed elsewhere.

**Indirect costs** are costs incurred for the benefit of multiple programs, functions, or other cost objectives and therefore cannot be identified readily and specifically with a particular program or other cost objective. They typically support administrative overhead functions such as fringe benefits, accounting, payroll, purchasing, facilities management, utilities, etc. (*from Indirect Costs: Guidance for State Agencies & School Food Authorities*)

**Indirect cost allocation plans** define how indirect costs will be allocated and the method or methods to be used to allocate indirect costs.

**Indirect cost rate** is calculated as:

Indirect Cost Rate = Total Indirect Costs ÷ Total Direct Costs

*Note: Certain costs may be excluded from indirect or direct costs according to applicable Federal and State rules for computing and claiming indirect costs.*

**Indirect cost rate agreement** between the SEA and the school district is the documented and approved indirect cost rate plan and includes the current and approved indirect cost rate (or other allocation method) and the corresponding direct cost base.

**Medical/health services and supplies** refers to school-based health services such as a school nurse, traditional first aid, administration of medications, screening services (vision, hearing, counseling, mental health services, etc.).

**Not Final Rate** is an indirect cost rate that is subject to adjustment or revision. An example of a not final rate is a provisional rate. A provisional rate is a temporary indirect cost rate applicable to a specified period which is used for funding, interim reimbursement, and reporting indirect costs on Federal awards pending the establishment of a “final” rate for that period.

**Programs** are activities or services, such as instruction and school foodservice that have identifiable direct costs. These direct costs may be charged to grants or other special-purpose accounts, or to the school district’s general fund.

**Providing and maintaining uniforms** includes obtaining, distributing, and cleaning uniforms for school district personnel.

**Purchasing and contracting** includes solicitation and review of bids for purchases and contracts, preparation and negotiation of purchasing agreements and contracts, processing purchase requests and purchase orders, and managing contracts (other than processing of contractor invoices).

**Recovery of indirect costs** means that funds are transferred, from the school foodservice account and other programs and grants, to the school district general fund, in payment of indirect costs.

**Refuse disposal, pest control, other sanitation** refers to when these services are not performed as part of “custodial and janitorial” or “building operation and maintenance” services.

**Restricted indirect rates** (restricted rates) are used for grants, such as Title I, with a requirement that Federal funds supplement, not supplant non-Federal funds.

**School board** includes salaries or other compensation to board members, and support staff assigned to school board.

**Security** includes tasks to ensure the safety of students, school district personnel, and school district property.

**Storage and transportation of goods** refers to when these services are not performed as part of “custodial and janitorial” or “building operation and maintenance” services.

**Unrestricted indirect rates** (unrestricted rates) may be used when a requirement that Federal funds supplement, not supplant non-Federal funds, does not apply.

**PART 1 – RESPONDENT INFORMATION**

1. Please confirm/update the information below for the person completing this questionnaire:

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
School district/Agency: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_\_  
Zip Code: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

**PART 2 – METHOD FOR ALLOCATING INDIRECT COSTS**

The questions in this section ask about the methods your school district may use to calculate indirect costs attributable to foodservice and other programs or grants. The questions also ask about the procedures your school district may use to obtain approval for these methods from the State Education Agency.

- 2a. Does your school district have one or more indirect cost rate(s) for SY2014-2015?

Yes  
 No [Go to Question 3a.]  
 Don't know [Go to Question 3a.]

- 2b. Did the State Education Agency provide your school district with an indirect cost rate(s) for SY2014-2015?

Yes [Go to Question 2e.]  
 No  
 Don't know [Go to Question 2e.]

- 2c. Did your school district use a formula provided by the State Education Agency to calculate its indirect cost rate(s) for SY2014-2015?

Yes [Go to Question 2e.]  
 No  
 Don't know [Go to Question 2e.]

- 2d. Did your school district obtain approval from the State Education Agency for its indirect cost rate(s) for SY2014-2015?

Yes  
 No  
 Don't know

2e. What **types of indirect cost rate(s)** does your school district have for SY2014-2015?

(Check all that apply.)

- Restricted rate
- Unrestricted rate
- Other rate (specify) \_\_\_\_\_
- Don't know

2f. What is your school district's (restricted and/or unrestricted) indirect cost rate(s) for SY2014-2015?

***If you checked "Don't know" in Question 2e and are not sure whether your indirect cost rate is restricted or unrestricted, please enter your rate on the line for "unknown type of rate".***

***Please enter amount as a percent. Check "Final" or "Not Final" as appropriate to indicate whether these are the final rates.***

- |                                    |                                |                                    |
|------------------------------------|--------------------------------|------------------------------------|
| _____ % Restricted rate            | <input type="checkbox"/> Final | <input type="checkbox"/> Not Final |
| _____ % Unrestricted rate          | <input type="checkbox"/> Final | <input type="checkbox"/> Not Final |
| _____ % Other/Unknown type of rate | <input type="checkbox"/> Final | <input type="checkbox"/> Not Final |
| _____ Don't know the rate          |                                |                                    |

3a. Does your school district have one or more **indirect cost allocation plan(s)** that use a method other than indirect cost rate(s) for SY2014-2015?

- Yes
- No *[IF ALSO NO OR DON'T KNOW TO 2a END THE INTERVIEW]*
- Don't know *[IF ALSO NO OR DON'T KNOW TO 2a END THE INTERVIEW]*

3b. Did the State Education Agency provide your school district with one or more **indirect cost allocation plan(s)** for SY2014-2015?

- Yes *[Go to Question 3d.]*
- No
- Don't know

3c. Did your school district obtain approval from the State Education Agency for its **indirect cost allocation plan(s)** for SY2014-2015?

- Yes
- No
- Don't know

3d. Please use the space below to describe your school district's indirect cost allocation plan(s) for SY2014-2015. Include the type(s) of factors used to allocate indirect costs and the types of costs identified as indirect costs. If there is more than one plan, describe the plan that is most applicable to school foodservice, whether or not you plan to charge indirect costs to the school foodservice account, and refer to this plan in the rest of the questionnaire.

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***Note 3d: If available, please send a copy of the indirect cost allocation plan(s) for SY2014-2015 to Abt Associates. Instructions for sending copies of documents are provided at the end of the survey.***



**PART 3 – COMPONENTS OF INDIRECT COSTS**

This section asks about the components of indirect costs that apply to your school district for SY2014-2015.

*If you indicated in Question 2f that your school district has a Restricted Rate, please indicate the cost categories under the “Restricted Rate” column.*

*If you indicated in Question 2f that your school district has an Unrestricted Rate, please indicate the cost categories under the “Unrestricted Rate” column.*

*If you checked “Other rate” or “Don’t know” in Question 2e, please indicate the cost categories under the “Unknown Rate” column.*

*If you indicated in Question 3a that your school district will use another type of indirect costs allocation plan, please indicate the cost categories under the “Other Allocation Plan” column.*

4. Which of the following **cost categories** are included as indirect costs in each type of indirect cost rate or indirect cost allocation plan for your school district for SY2014-2015?

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

**Table 1.**

Cost Categories	Restricted Rate			Unrestricted Rate			Other/Unknown Rate			Other Allocation Plan		
	Yes	No	DK	Yes	No	DK	Yes	No	DK	Yes	No	DK
Salaries and wages	<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"/>
Employee benefits and payroll taxes	<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"/>
Workers' compensation	<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"/>
Supplies and expendable equipment	<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"/>
Equipment rental	<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"/>
Energy (gas, oil, or electricity)	<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"/>
Water or sewer	<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"/>
Communications (phone, internet)	<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"/>
Insurance (liability, vehicle, etc.)	<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"/>
Other purchased services	<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"/>
Other cost categories ( <i>Describe below.</i> )	<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"/>
<i>Description of other cost categories.</i>												

5. Which of the following **support functions** are treated as indirect costs in each type of indirect cost rate or indirect cost allocation plan for your school district for SY2014-2015?

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

**Table 2.**

Support Function	Restricted Rate			Unrestricted Rate			Other/Unknown Rate			Other Allocation Plan		
	Yes	No	DK	Yes	No	DK	Yes	No	DK	Yes	No	DK
Accounting, budget, finance and payroll	<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"/>
Data processing operations and programming	<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"/>
Administration of personnel, benefits and human resources	<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"/>
Purchasing and contracting	<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"/>
General administration and policy (Superintendent's office, etc.)	<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"/>
School board	<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"/>
Custodial and janitorial	<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"/>
Building operations and maintenance	<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"/>
Equipment and vehicle operations and maintenance	<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"/>
Refuse disposal, pest control, other sanitation	<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"/>
Security	<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"/>
Storage and transportation of goods	<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"/>
Providing and maintaining uniforms	<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"/>
Medical/health services and supplies	<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"/>
Other support functions 1 <i>(Describe below.)</i>	<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"/>
<i>Description of other support function 1.</i>												
Other support functions 2 <i>(Describe below.)</i>	<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"/>
<i>Description of other support function 2.</i>												

6a. Does your school district 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 SY2014-2015?

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

**Table 3.**

Type of Personnel	Restricted Rate			Unrestricted Rate			Other/Unknown Rate			Other Allocation Plan		
	Yes	No	DK	Yes	No	DK	Yes	No	DK	Yes	No	DK
Teachers	<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"/>
Teachers' aides	<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"/>
Educational specialists	<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"/>
School administrative personnel (includes principals, assistant principals, office personnel etc.)	<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"/>
Pupil support personnel (guidance counselors, social workers, nurses etc.)	<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"/>
Cooks and other cafeteria workers	<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"/>
Foodservice administrative or food warehouse/transportation workers	<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"/>

6b. If you indicated “Yes” to any “Type of Personnel” in Table 3, please describe the situations when salaries for any of the types of personnel are treated, entirely or in part, as indirect costs for your school district for SY2014-2015.

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**END OF SURVEY.**

**This is the end of the on-site questionnaire on indirect costs for school district Business Managers. We will contact you for information about the charging and recovery of indirect costs from school foodservice for SY 2014-2015 once the year-end financial reports have been completed.**

*Prepared by Mathematica Policy Research and Abt Associates*