

**E5. GROUP 3—SFA DIRECTOR/LEA BUSINESS MANAGER PRELIMINARY
FOODSERVICE EXPENSE STATEMENT**

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OMB Control # 0584-XXXX

Expiration Date: XX/XX/20XX

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



<p>SFA ID #: _____</p> <p>SFA Name: _____</p> <p>SFA Director Name: ____</p> <p>SFA Director Phone: ____</p> <p>SFA Director email: ____</p>	<p>SFA CFO Name: _____</p> <p>SFA CFO Phone: _____</p> <p>SFA CFO email: _____</p>
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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 Expense Statement

At this time I want to review your SFA's statement of foodservice expenses.

1. I would like to get your SFA's expense statement for the current fiscal year to date. If you do not have an available expense statement for the current fiscal year, we can review last year's expense statement. We want to work from the version of your expense statement that has the most detail for this period. 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

CHECK ONE BELOW:

- 2014-2015 Fiscal Year to date expense statement provided**
- Previous Fiscal Year expense statement provided**

(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 totals for A-E on School Foodservice Expense Statement Worksheet as available during interview and confirm.)

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

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

I have some questions to understand how the expenses are reported. 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 period covered by this statement.

(Show respondent the pre-recorded total and ask:) Is this correct? *(Correct total labor if needed and circle 1 for 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. *Read name of category.* Is this category included in the reported direct cost for labor? *Circle 1 for direct cost if yes. If no, go to step c.*
- b. *If yes, ask:* Does the reported direct cost for labor include the entire school foodservice cost for this category? *If yes, go to next category.*
- c. 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, circle 1 for direct cost and list the major category that includes the specified category in the Notes column. If "all" then go to next category.*
- d. 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, circle 2 for indirect cost. If all, go to next category.*
- e. 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, circle 3 for unreported cost and ask: What was the amount of this cost? Record verbatim in Notes column—not in the Reported Cost column—then go to the next category. 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, circle 4 for not applicable and go to the next category.*

(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	Reporting Period Cost	Circle One or More as Applicable				Notes
		Reported as Direct Cost	Included in Indirect Cost	Unreported Cost	Not Applicable	
A. LABOR						
1. Salaries and Wages						
a. Regular foodservice employees		1	2	3	4	
b. Other regular district employees		1	2	3	4	
c. Temporary employees		1	2	3	4	
Total salaries and wages	\$ _____	1	2	3	4	
2. Fringe benefits and payroll taxes						
a. Social security taxes		1	2	3	4	
b. Unemployment compensation		1	2	3	4	
c. Worker's compensation		1	2	3	4	
d. Health insurance		1	2	3	4	
e. Pension contributions		1	2	3	4	
f. Other benefits (life insurance, disability insurance, etc.)		1	2	3	4	
Total fringe benefits and payroll taxes	\$ _____	1	2	3	4	
TOTAL LABOR	\$ _____	1	2	3	4	

Special instructions for B. Food.

Is the expense for purchased food reported on a cash basis; that is, does it represent the amount paid for food?

(If yes, ask): Is the change in food inventory over the year reported elsewhere? *(If yes, circle 1 in row B3a, Inventory used/loss for purchased food and record where in Notes. If no, circle 3 in row B3a.)*

(If no, ask): So was the expense for food reported on an accrual basis? *(If yes, circle 4 in row B3a.)*

Were there any unreported costs for purchased food? What was the amount of these costs, if any? *(Circle 3 in row B1 and record amount in Notes.)*

Does this SFA receive USDA foods (also known as donated commodities)? *(If no, circle 4 in rows B2a-c and proceed to questions about C. Other Direct Operating Costs.)*

(If yes, ask): Does the expense for purchased food include the value of USDA foods received by the SFA?

(If yes, circle 1 in row B2a and put "Included in purchased food" in Notes.)

(If no, ask:) Is the value of USDA foods received by the SFA reported elsewhere as an expense?

(If yes, circle 1 in row B2a and explain in Notes).

(If no, circle 3 in row B2a.)

Does the expense for purchased food include storage, transportation or processing of USDA foods (also known as donated commodities) received by the SFA?

(If yes, circle 1 in in row B2b and/or B2c and put "Included in purchased food" in Notes.)

(If no, ask): Are the expenses for storage, transportation and processing of USDA foods reported elsewhere as an expense?

(If yes, circle 1 in row B2b and/or B2c and explain in Notes).

(If no, circle 3 in row B2b and/or B2c.)

Is the expense for USDA foods reported on a cash basis; that is, does it represent the value of USDA foods received during the period?

(If yes, ask): Is the changed in USDA foods inventory reported elsewhere? *(If yes, circle 1 in row B3b, Inventory used/loss for USDA Foods, and record where in Notes. If no, circle 3 in row B3b.)*

(If no, ask): So was the expense for USDA foods reported on an accrual basis? *(If yes, circle 4 in row B3b.)*

See instructions on page 4 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	Circle One or More as Applicable				Notes
		Reported as Direct Cost	Included in Indirect Cost	Unreported Cost	Not Applicable	
B. FOOD						
1. Purchased food	\$ _____	1	2	3	4	
2. USDA (donated) foods						
a. Value of USDA foods received		1	2	3	4	
b. Storage and shipping fees		1	2	3	4	
c. Processing costs		1	2	3	4	
Total USDA foods	\$ _____	1	2	3	4	
3. Inventory used/loss						
a. Purchased foods		1	2	3	4	
b. USDA foods		1	2	3	4	
Total food inventory use/loss	\$ _____	1	2	3	4	
TOTAL FOOD	\$ _____	1	2	3	4	
C. OTHER DIRECT OPERATING COSTS						
1. Supplies and expendable equipment						
a. Food production supplies and expendable equipment		1	2	3	4	
b. Transportation supplies (gas, grease, oil, tires, etc.)		1	2	3	4	
c. Office supplies and expendable equipment		1	2	3	4	
d. Other supplies and expendable equipment		1	2	3	4	
Total supplies and expendable equipment	\$ _____	1	2	3	4	
2. Utilities						
a. Energy		1	2	3	4	
b. Other utilities (water, sewer)		1	2	3	4	
Total utilities	\$ _____	1	2	3	4	
3. Rent						
a. Equipment/vehicle rental		1	2	3	4	
b. Storage space rental		1	2	3	4	
c. Other space rental		1	2	3	4	
Total rent	\$ _____	1	2	3	4	

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

- a. *Read name of category.* Is this category included in the reported direct cost for labor? *Circle 1 for direct cost if yes. If no, go to step c.*
- b. *If yes, ask:* Does the reported direct cost for labor include the entire school foodservice cost for this category? *If yes, go to next category.*
- c. 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, circle 1 for direct cost and list the major category that includes the specified category in the Notes column. If "all" then go to next category.*
- d. 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, circle 2 for indirect cost. If all, go to next category.*
- e. 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, circle 3 for unreported cost and ask: What was the amount of this cost? Record verbatim in Notes column—not in the Reported Cost column—then go to the next category.*
- 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, circle 4 for not applicable and go to the next category.*

(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	Circle One or More as Applicable			Notes
		Reported as Direct Cost	Included in Indirect Cost	Unreported Cost	
4. Contracted services/interagency payments					
a. Professional services	\$ _____	1	2	3	
b. Foodservice management company fees, etc.	\$ _____	1	2	3	
c. Repairs and maintenance of equipment	\$ _____	1	2	3	
d. Storage	\$ _____	1	2	3	
e. Transportation	\$ _____	1	2	3	
f. Insurance and bond premiums	\$ _____	1	2	3	
g. Other services	\$ _____	1	2	3	
Total services/interagency payments	\$ _____	1	2	3	
5. Miscellaneous Direct Operating Costs					
a. Communications	\$ _____	1	2	3	
b. Travel/miscellaneous	\$ _____	1	2	3	
Total miscellaneous direct operating costs	\$ _____	1	2	3	
TOTAL OTHER DIRECT OPERATING COSTS	\$ _____	1	2	3	

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

- a. Read name of category. Is this category included in the reported direct cost for labor? Circle 1 for direct cost if yes. If no, go to step c.
- b. If yes, ask: Does the reported direct cost for labor include the entire school foodservice cost for this category? If yes, go to next category.
- c. 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, circle 1 for direct cost and list the major category that includes the specified category in the Notes column. If "all" then go to next category.
- d. 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, circle 2 for indirect cost. If all, go to next category.
- e. 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, circle 3 for unreported cost and ask: What was the amount of this cost? Record verbatim in Notes column—not in the Reported Cost column—then go to the next category.
- 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, circle 4 for not applicable and go to the next category.

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. If the SFA has unreported equipment depreciation costs, use the Utilities and Equipment Supplement to obtain estimates and put "See UES" in Notes for row.

(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 D1, D2, and E if available.

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

Fringe Benefit Rate Chart Instructions. Please provide as much of the following information about your school district’s fringe benefit rate as you can.

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 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).

Complete 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/ Refused/ Not Applicable
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

Check one of the following boxes before proceeding with this section:

- SEA Indirect Cost Questionnaire says that indirect cost rate include utilities (if so, skip to UE2)
- SFA Indirect Cost Questionnaire says that indirect cost rate or cost allocation plan includes utilities (if so, skip to UE2)
- SFA does not have an indirect cost rate or cost allocation plan
- SFA has indirect cost rate or cost allocation plan - Unable to determine whether indirect cost includes utilities
- Unable to determine whether SFA has indirect cost rate or cost allocation plan

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

YES (Ask UE1a).....1
 NO (Go to UE2).....2

UE1a. Does the SFA have actual utility costs for any kitchens for the reporting period or other recent period?

YES (Ask UE1b).....1
 NO (Go to UE1c).....2

UE1b. 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 reference period, and the utility 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		Utility Costs for Period
			Breakfast	Lunch	
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____

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

UE1c. Does the SFA have a basis to estimate the average annual utility cost for each type of kitchen?

- YES (Complete grid below).....1
- NO (Go to UE2).....2

Kitchen Production Type <i>(Circle one)</i>			Grade Level <i>(Circle all that apply)</i>			Estimated Annual Utility Costs
<u>Indepen- dent</u>	<u>Base/ Central</u>	<u>Satellite</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	
1	2	3	1	2	3	\$ _____
1	2	3	1	2	3	\$ _____
1	2	3	1	2	3	\$ _____
1	2	3	1	2	3	\$ _____
1	2	3	1	2	3	\$ _____
1	2	3	1	2	3	\$ _____

UE2. 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? *(Circle all that apply.)*

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

If 1, 4, or 8 is circled, continue with UE3. Otherwise go to end of Expense Statement.

Check one of the following boxes before proceeding with UE3:

- SEA Indirect Cost Questionnaire says that indirect cost rate includes equipment depreciation (if so, go to end of Expense Statement)
- SFA Indirect Cost Questionnaire says that indirect cost rate or cost allocation plan includes equipment depreciation (if so, go to end of Expense Statement)
- SFA does not have an indirect cost rate or cost allocation plan
- SFA has indirect cost rate or cost allocation plan - Unable to determine whether indirect cost includes equipment depreciation
- Unable to determine whether SFA has indirect cost rate or cost allocation plan

UE3. In the reporting period, were there identifiable costs for foodservice equipment depreciation that were not charged to the school foodservice account?

- YES (Ask UE3a).....1
- NO (Go to Revenue Statement).....2

UE3a. Does the SFA have actual equipment depreciation costs for any kitchens for the reporting period or other recent period?

- YES (Ask UE3b).....1
- NO (Go to UE3c).....2

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 end of Expense Statement)

UE3c. 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).....1
 NO (Go to Revenue Statement).....2

Kitchen Production Type <i>(Circle one)</i>			Grade Level <i>(Circle all that apply)</i>			Estimated	
Independent	Base/ Central	Satellite	Elementary	Middle	High	Equipment Value	Annual Depreciation
1	2	3	1	2	3	\$ _____	\$ _____
1	2	3	1	2	3	\$ _____	\$ _____
1	2	3	1	2	3	\$ _____	\$ _____
1	2	3	1	2	3	\$ _____	\$ _____
1	2	3	1	2	3	\$ _____	\$ _____
1	2	3	1	2	3	\$ _____	\$ _____

[END OF EXPENSE STATEMENT] This concludes our preliminary review of your SFA's expenses. When the final foodservice expense statement for the 2014-2015 school year is available, we will review that statement with you by telephone and ask some follow-up questions. Thank you for your cooperation.

Prepared by Mathematica Policy Research and Abt Associates