

F.3 Sponsor Cost Interview



Study of Nutrition and Activity in Child Care Settings (SNACS)

SPONSOR COST INTERVIEW

Sampled Center ID #: _____
Sampled Center Name: _____
Sponsor ID #: _____
Sponsor Name: _____
Name of Primary Contact: _____
Title of Primary Contact: _____
Phone: _____
Email: _____

This Interview includes the following components:

1. Indirect Cost Questionnaire (sent in advance, copy included here)
2. CACFP Expense Statement
3. CACFP Revenue Statement
4. Total Revenues and Expenses
5. Sponsor CACFP Staff Cost Interview
6. Support Staff Cost Interview
7. Food Price and USDA Foods Checklist

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0584-XXXX. The time required to complete this information collection is estimated to average 2 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

INTRODUCTION (READ ONCE FOR EACH NEW RESPONDENT)

About the Study. The Study of Nutrition and Activity in Child Care Settings is intended to study nutrition and activity in child care centers, family day care homes, afterschool programs, and at-risk programs participating in the Child and Adult Care Food Program (CACFP) and some not participating in the CACFP. (We refer to all of these settings as providers.) More than 1,500 child care providers in over 20 states were selected to be part of the study. Abt Associates is conducting this study for the USDA Food and Nutrition Service (FNS). Participation in the study by selected sponsoring organizations (which we call sponsors) and child care providers who receive CACFP funds is required under Section 305 of the Healthy, Hunger-Free Kids Act of 2010 (HHFKA).

Data Collection Activity. The Sponsor Cost Interview will gather information about reported expenses, identify unreported expenses, estimate unreported utility and equipment costs, confirm reported revenues, determine whether a center / sponsor has an indirect cost rate/plan and what that includes, and identify vendors used for CACFP foods and collect price documentation. It is expected to take 2 hours to complete (on average).

Protecting Privacy. All information gathered from child care sponsors, child care centers, family day care homes, child care administrators and staff, and families participating in this study is for research purposes only and will be kept private to the full extent allowed by law except for general geographic location. Responses will be grouped with those of other study participants, and no individual participants, program administrators, program staff, parents, or children will be identified in any study report. Being part of the study will not affect any USDA benefits received by programs or families participating in this data collection.

Questions. If you have any questions about the study please call our toll-free study number at 1-844-808-4777 or email XXXX@abtassoc.com. We will be happy to answer your questions and to help you in any way we can.

Thank you for participating in the Study of Nutrition and Activity in Child Care Settings.

Indirect Cost Questionnaire

This Questionnaire should be completed by a representative of the Sponsor who is familiar with the accounting for government programs and grants. Please complete this questionnaire prior to the site visit to your organization. The interviewer will collect it at that time.

Respondents

Name: _____	Title: _____
Phone: _____	email: _____
<u>Organization:</u>	
<u>Location (City and State):</u>	
Name: _____	Title: _____
Phone: _____	email: _____
<u>Organization:</u>	
<u>Location (City and State):</u>	

PART 1 – METHOD FOR ALLOCATING INDIRECT COSTS

The questions in this section ask about the methods your organization may use to calculate indirect costs attributable to foodservice and other programs or grants. The questions also ask about the procedures your organization might use to obtain approval for these methods from the State. Questions refer to Fiscal Year or FY 2015, that is between October 1, 2014 and September 30, 2015.

Definition: 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.

Please refer to the end of this questionnaire for definitions of all terms used.

1. In FY 2015, did your organization use an indirect cost rate in financial reporting or claims for reimbursement under any State or Federal program? (An **indirect cost rate** is calculated as: Indirect Cost Rate = Total Indirect Costs ÷ Total Direct Costs.)

- YES [GO TO 2a]
- NO [GO TO 3a]
- DON'T KNOW [GO 3a]

If your organization had more than one indirect cost rate, in the questions below refer to the rate that included the most indirect costs in the questions that follow.

- 2a. Did a State Agency provide your organization with an indirect cost rate(s) that it used in FY 2015?

- YES [GO TO QUESTION 2d.]
- NO
- DON'T KNOW [GO TO QUESTION 2f.]

- 2b. Did your organization use a formula provided by a State Agency to calculate its indirect cost rate(s) used in FY 2015?

- YES [GO TO QUESTION 2d.]
- NO
- DON'T KNOW [GO TO QUESTION 2f.]

- 2c. Did your organization obtain approval from a State Agency for its indirect cost rate(s) used in FY 2015?

- YES
- NO [GO TO QUESTION 2f.]
- DON'T KNOW [GO TO QUESTION 2f.]

2d. What State Agency provided the indirect cost rate(s), provided a formula for the indirect cost rate(s), or approved your organization's indirect cost rate(s) used in FY 2015?

NAME OF STATE AGENCY: _____

DON'T KNOW [GO TO QUESTION 2f.]

2e. Please provide the following contact information for questions about indirect cost rates at this State Agency:

NAME OF RESPONSIBLE OFFICIAL: _____

TELEPHONE NUMBER: _____

E-MAIL ADDRESS: _____

FAX NUMBER: _____

DON'T KNOW [GO TO QUESTION 2F.]

2f. What **types of indirect cost rate(s)** did your organization use in FY 2015?

CHECK ALL THAT APPLY. SEE PAGES 11-12 FOR DEFINITIONS.

Restricted rate

Unrestricted rate

Other rate (*specify*) _____

DON'T KNOW

2g. For each type of indirect cost rate checked in 2f, please enter the rate used in FY 2015 below. If there was more than one type of rate, provide the maximum rate your organization could have used.

___% RESTRICTED RATE

___% UNRESTRICTED RATE

___% OTHER TYPE OF RATE

3a. Did your organization use an **indirect cost allocation plan** that employed a method other than indirect cost rate(s) during FY 2015? An indirect cost allocation plan is a document or a set of rules that divide shared costs such as management, payroll processing, auditing, or utilities between an organization's programs or funding streams. This plan may use measures related to usage, such as staff counts or numbers of classroom, instead of an indirect cost rate. Shared costs are those that are not tracked separately by program when they are incurred.

YES

NO [GO TO **PART 2 – COMPONENTS OF INDIRECT COSTS.**]

DON'T KNOW [GO TO **PART 2 – COMPONENTS OF INDIRECT COSTS.**]

3b. Did a State Agency provide your organization with one or more **indirect cost allocation plan(s)** for use in FY 2015?

- YES *[GO TO QUESTION 3d]*
- NO
- DON'T KNOW

3c. Did a State agency review the **indirect cost allocation plan(s)** that your organization used in FY 2015?

- YES
- NO *[GO TO QUESTION 3e]*
- DON'T KNOW *[GO TO QUESTION 3e]*

3d. Please provide the following contact information for questions about indirect cost plans at this State Agency:

NAME OF RESPONSIBLE OFFICIAL: _____

TELEPHONE NUMBER: _____

E-MAIL ADDRESS: _____

FAX NUMBER: _____

- DON'T KNOW *[GO TO QUESTION 3E.]*

3e. In the table below, please specify the types of costs covered by the **indirect cost allocation plan** used in FY 2015 and what types of factors were used to allocate these costs. For example: an organization might identify payroll processing as a shared cost and use the percentage of staff hours for each program as the basis for allocating payroll costs. Other factors might be percentage of square feet or classrooms, or percentage of students served. You can provide this information generally and in your own words.

[IF THERE IS MORE THAN ONE PLAN, Please answer for the plan that includes the most indirect costs, whether or not you plan to allocate indirect costs to the CACFP. Refer to this plan in the rest of the questionnaire.]

Type of Shared costs	Factor or method for allocating
1.	
2.	
3.	
4.	
5.	
6.	
7.	

3f. Please attach a copy of your **indirect cost allocation plan** used in FY 2015 (as described in 3e).

- COPY OF INDIRECT COST ALLOCATION PLAN ATTACHED
- NO DOCUMENT AVAILABLE

PART 2 – COMPONENTS OF INDIRECT COSTS

If your organization did not have an indirect cost rate (Q1 = NO) and did not have a cost allocation plan (Q3A=NO) in FY2015, stop here.

This section asks about the components of indirect costs that apply to your organization for FY 2015. Check 'Yes'/'No'/'DK' in each row for each type of rate or plan your organization had. If a type of rate or plan is not applicable, check 'Not applicable' and do not complete rows a-l for that rate.

4. Which of the following **cost categories** were included as indirect costs in the [Restricted Rate / Unrestricted Rate / Other/Unknown Rate / Other Allocation Plan] for your organization in FY 2015?

Cost Categories	Restricted Rate Not applicable <input type="checkbox"/>			Unrestricted Rate Not applicable <input type="checkbox"/>			Other/Unknown Rate Not applicable <input type="checkbox"/>			Other Allocation Plan Not applicable <input type="checkbox"/>		
	Yes	No	DK	Yes	No	DK	Yes	No	DK	Yes	No	DK
a. 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"/>
b. 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"/>
c. 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"/>
d. 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"/>
e. 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"/>
f. 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"/>
g. 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"/>
h. 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"/>
i. 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"/>
j. 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"/>
k. Any other cost categories? (Describe below.)	<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"/>
l. Description of other cost categories.												

*Expendable equipment is equipment below the dollar threshold for treating as a capital or depreciation expense.

5. Which of the following **support functions** were treated as indirect costs in the [Restricted Rate / Unrestricted Rate / Other/Unknown Rate / Other Allocation Plan] for your organization for FY 2015?

See definitions on pages 11-12.

Support Function	Restricted Rate Not applicable <input type="checkbox"/>			Unrestricted Rate Not applicable <input type="checkbox"/>			Other/Unknown Rate Not applicable <input type="checkbox"/>			Other Allocation Plan Not applicable <input type="checkbox"/>		
	Yes	No	DK	Yes	No	DK	Yes	No	DK	Yes	No	DK
a. 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"/>
b. 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"/>
c. 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"/>
d. 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"/>
e. General administration and policy (Director's office, Board, 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"/>
f. 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"/>
g. 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"/>
h. 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"/>
i. 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"/>
j. Security personnel or 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"/>
k. 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"/>
l. Any other support functions? (Describe below.)	<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"/>
m. Description of other support function in l. above.												
n. Any other support functions? (Describe below.)	<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"/>
o. Description of other support function in n. above.												

Thank you for completing this questionnaire.

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DEFINITIONS FOR INDIRECT COST QUESTIONNAIRE

Accounting, budget, finance, and payroll includes tasks to process payments to and from the organization, 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.

Board expenses may include salaries or other compensation to board of directors members, and support staff assigned to agency board of directors.

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 organization's procedures regarding indirect costs for CACFP foodservice and other programs. In some agencies 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 the reference period, 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 organization's indirect costs. For an organization 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 Organization Director 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.

Indirect cost allocation plans are documents or sets of rules that divide shared costs such as management, payroll processing, auditing, or utilities between an organization's programs or funding streams. Such a plan may use measures related to usage, such as staff counts or numbers of classroom instead of an indirect cost rate. Shared costs are those that are not tracked separately by program when they are incurred.

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.

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 center foodservice that have identifiable direct costs. These direct costs may be charged to grants or other special-purpose accounts, or to the organization's general fund.

Providing and maintaining uniforms includes obtaining, distributing, and cleaning uniforms for organization 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 center foodservice account and other programs and grants, to the organization 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.

Security includes tasks to ensure the safety of children, organization personnel, and organization 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.

Sponsor Cost Interview: CACFP Expense Statement

- Completed by Sponsor Director/CEO/Program Director
- Completed by Sponsor Business Manager/Chief Financial Officer/Accountant
- Completed by Center Director/CEO/Manager
- Completed by Center Business Manager/Chief Financial Officer/Accountant
- Completed by Other (specify below)

Additional Respondents

Name: _____	Title: _____
Phone: _____	email: _____
Name: _____	Title: _____
Phone: _____	email: _____

CACFP Expense Statement

INTERVIEWER: IF THE PRELIMINARY EXPENSE STATEMENT WAS RECEIVED AHEAD OF THE VISIT CHECK YES OR NO FOR EACH CATEGORY BELOW AND PREPOPULATE THE GRIDS ON THE FOLLOWING PAGES.

INTRODUCTION TO INTERVIEW: *At this time I want to review the CACFP expenses that your organization can identify. This information may be in a report specifically for the CACFP or in a more general financial statement or report. If your organization tracks expenses separately for its programs, the information may be in an expense report for child care operations.*

1. Which of the following types of CACFP expenses can your organization identify?

	YES	NO
A. Labor (This category includes salaries and wages, and the employer's share of payroll taxes and employee benefits, for staff who prepare or serve CACFP meals, and for staff who administer the CACFP)	<input type="checkbox"/>	<input type="checkbox"/>
B. Other direct operating costs for providing CACFP meals (including supplies, utilities, rent, and contracted services; not including food)	<input type="checkbox"/>	<input type="checkbox"/>
C. Equipment purchases or depreciation costs for food preparation and storage	<input type="checkbox"/>	<input type="checkbox"/>
D. Indirect or overhead costs attributable to CACFP	<input type="checkbox"/>	<input type="checkbox"/>
E. Costs of CACFP meals and administration not listed elsewhere (does not include food)	<input type="checkbox"/>	<input type="checkbox"/>
F. Food for CACFP meals (including purchased food and value of USDA donated foods, processing fees for USDA foods)	<input type="checkbox"/>	<input type="checkbox"/>

We will review what cost information you have for each of these broad categories for the entire organization including center- and sponsor-level costs.

2. **INTERVIEWER: IF THE MOST COMPLETE EXPENSE STATEMENT WAS NOT RECEIVED AHEAD OF THE VISIT USE THE STATEMENT PROVIDED DURING THE INTERVIEW TO FILL IN TOTALS IN THE CACFP EXPENSE STATEMENT WORKSHEET.**
- a. IF THE PRELIMINARY EXPENSE STATEMENT IDENTIFIES COSTS FOR ALL CATEGORIES A-F SAY: *Thank you for completing the Preliminary Expense Statement for us. I will refer to the information you provided. Please tell me first what time period this information covers. IF AGENCY REPORT SHOWING CACFP EXPENSES WAS NOT ATTACHED TO THE PRELIMINARY EXPENSE STATEMENT, REQUEST IT NOW AS BACK-UP.*
- b. IF THE PRELIMINARY EXPENSE STATEMENT DOES NOT IDENTIFY COSTS FOR ALL CATEGORIES A-F SAY: *Do you have a financial statement or report that shows all of the CACFP costs that your organization recognized for Federal Fiscal Year 2015 (10/1/2014-9/30/2015) or some other 12-month period? This statement does not have to show all possible categories, just the best information you have. May I have a copy of this statement?*

CHECK ONE BELOW (PREFILL FROM PRELIMINARY EXPENSE STATEMENT IF PROVIDED AND CONFIRM):

Federal Fiscal Year 2015 expense statement provided

Expense statement for other period provided

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

No statement available that shows CACFP expenses (INTERVIEWER: ASK RESPONDENT IF THEY HAVE ANY RECORD OF CACFP EXPENSES FOR ANY OF ABOVE CATEGORIES AND IF SO OBTAIN COPY AND FILL IN AVAILABLE TOTALS ON CACFP EXPENSE STATEMENT WORKSHEET)

3. (SKIP TO 4 IF PRELIMINARY EXPENSE STATEMENT WAS NOT COMPLETED.) Are the expenses you provided in advance the most recent figures for [Federal Fiscal Year 2015/other period specified]? IF NOT OBTAIN UPDATES.

CHECK HERE IF EXPENSES ARE UPDATED.

CHECK HERE IF UPDATED EXPENSES ARE FOR A DIFFERENT PERIOD THAN SPECIFIED IN Q.2 AND INDICATE THE TIME PERIOD BELOW:

From: ___/___/___ To: ___/___/___

4. *I want to review the information you have provided on CACFP expenses. I'll start with Labor and then ask about non-labor expenses. REFER TO DEFINITIONS OF EXPENSE CATEGORIES AS NEEDED.*

For each category of expense that you have reported, please tell me whether the cost includes:

- a) Any CACFP costs at the **sponsor level** (i.e., in the parts of your organization that oversee and support CACFP operations) related to the **child care centers** that your organization sponsors
- b) Any CACFP costs at the **child care center level** (i.e., expenses for staff, food, supplies or other resources used for the CACFP in child care centers that your organization sponsors)
- c) Any CACFP costs at the **sponsor level** related to **family day care homes** that your organization sponsors

FOR INDEPENDENT CENTERS, CHECK N/A IN COLUMN (A). FOR SPONSORS WITH NO FDCH, CHECK N/A IN COLUMN (C).

FOR EACH REPORTED LINE OF EXPENSE ON CACFP EXPENSE STATEMENT WORKSHEET, CHECK YES OR NO IN EACH COLUMN. IF NO FOR (A) OR (B) EXPLAIN IN NOTES COLUMN. IF OMITTED COST IS AVAILABLE, ENTER IN NOTES. ATTACH FURTHER EXPLANATION IF NEEDED. IF NO EXPENSE REPORTED FOR ITEM/SUB-ITEM, PUT "N/R" IN CACFP TOTAL COLUMN AND LEAVE THE REST OF THE LINE BLANK.

[If the total includes FDCH-related CACFP costs] *What we would like to do is to break out just the sponsor-level costs to administer and oversee CACFP operations in family day care homes. Can you do that?* ENTER FDCH ADMINISTRATION COST IF AVAILABLE ON WORKSHEET; IF MISSING PUT N/A. RECORD ISSUES IN NOTES COLUMN.

CACFP Expense Statement Worksheet

Item/Sub-item	CACFP Total	What does CACFP cost include?			(If FDCH included)	Notes/Omitted Costs
		(a) Includes sponsor level for child care centers? NA _____	(b) Includes all child care centers?	(c) Includes FDCH administration? NA _____	FDCH Administration Total	
A. LABOR	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
A1. Salaries and wages	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
A2. Fringe benefits and payroll taxes	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
B. OTHER DIRECT OPERATING COSTS	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
B1. Supplies and expendable equipment	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
B2. Utilities	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
B3. Rent	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
B4. Contracted services/ interorganization payments	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
B5. Other miscellaneous direct operating costs	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
C. EQUIPMENT PURCHASE AND DEPRECIATION COSTS	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
C1. Equipment purchase	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
C2. Equipment depreciation	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
D. INDIRECT COSTS	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
E. COSTS NOT LISTED ELSEWHERE (List and describe below)						
E1.	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
E 2.	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
E 3.	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
E 4.	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
E 5.	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	
F. FOOD	\$	[not applicable]	<input type="checkbox"/> Yes <input type="checkbox"/> No	[not applicable]	[not applicable]	
TOTAL CACFP COSTS	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	

6. *I would like to know more specifically what items each reported expense includes, using the categories and items on Handout 2. If an item is not applicable to your organization, please tell me that.*

GIVE THE RESPONDENT HANDOUT 2: EXPENSE ITEMS. REFER TO DEFINITIONS OF EXPENSE ITEMS AS NEEDED.

For applicable expense items that are not included in the information you have provided, I will ask if they are reported in another expense category, part of your organization's indirect costs, or "off-budget" costs (that is, costs that you do not identify as part of your CACFP expenses).

CACFP Expense Statement Checklist

INTERVIEWER: ASK FOR EACH ITEM AND CHECK ONE BOX PER ROW IN COLUMN B: **Does the total reported cost for [MAJOR CATEGORY OR SUB-CATEGORY] include ALL CACFP costs for this item for the parts of the organization covered by this reported cost?**

IF "YES" SKIP C-E. IF NOT APPLICABLE CHECK N/A AND SKIP C-E.

IF A MAJOR CATEGORY/SUBCATEGORY IS NOT REPORTED, PUT "N/R" [NOT REPORTED] IN THE ROW FOR THE CATEGORY/SUBCATEGORY IN COLUMN B. THEN PROBE FOR N/A FOR EACH ITEM UNDER IT AND CHECK "NO" OR "N/A" IN COLUMN B, THEN ASK C IF NO.

MAJOR CATEGORY <i>Sub Category</i> Item	(B) Does the reported cost include all CACFP costs for this item for the covered parts of the organization?	C. Is some or all of [ITEM] included in another line item on the expense statement?	D. (IF YES TO C) Which major category or sub category contains this item?	E. (IF NO TO C) Why is this item not included as an expense?
A. LABOR				
A1. Salaries and Wages Total				
A1.1. Regular foodservice employees	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
A1.2. Other regular center-level employees	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
A1.3. Sponsor organization employees involved in administering the CACFP	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
A1.4. Temporary employees	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET

MAJOR CATEGORY <i>Sub Category</i> Item	(B) Does the reported cost include all CACFP costs for this item for the covered parts of the organization?	C. Is some or all of [ITEM] included in another line item on the expense statement?	D. (IF YES TO C) Which major category or sub category contains this item?	E. (IF NO TO C) Why is this item not included as an expense?
A2. Fringe Benefits and Payroll Taxes Total				
A2.1. Social security taxes	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
A2.2. Unemployment compensation	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
A2.3. Worker's compensation	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
A2.4. Health insurance	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
A2.5. Pension contributions or other retirement benefits	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
A2.6. Other benefits (life insurance, disability insurance, etc.)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET

MAJOR CATEGORY <i>Sub Category</i> Item	(B) Does the reported cost include all CACFP costs for this item for the covered parts of the organization?	C. Is some or all of [ITEM] included in another line item on the expense statement?	D. (IF YES TO C) Which major category or sub category contains this item?	E. (IF NO TO C) Why is this item not included as an expense?
B. OTHER DIRECT OPERATING COSTS				
<i>B1. Supplies Total</i>				
B1.1. Food production supplies and expendable equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B1.2. Transportation supplies (gas, grease, oil, tires, etc.)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B1.3. Office supplies and expendable equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B1.4. Other supplies and expendable equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
<i>B2. Utilities Total</i>				
B2.1. Energy	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B2.2. Other utilities (water, sewer)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
<i>B3. Rent Total</i>				
B3.1. Equipment/vehicle rental	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B3.2. Storage space rental	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B3.3. Other space rental	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET

MAJOR CATEGORY <i>Sub Category</i> Item	(B) Does the reported cost include all CACFP costs for this item for the covered parts of the organization?	C. Is some or all of [ITEM] included in another line item on the expense statement?	D. (IF YES TO C) Which major category or sub category contains this item?	E. (IF NO TO C) Why is this item not included as an expense?
B4. Contracted Services/Interorganization Payments Total				
B4.1. Professional services	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B4.2. Foodservice management company fees, etc.	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B4.3. Repairs and maintenance of equipment for foodservice	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B4.4. Storage	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B4.5. Transportation	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B4.6. Insurance and bond premiums	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B4.7. Other services	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B5. Other Direct Operating Costs Total				
B5.1. Communications	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
B5.2. Travel/miscellaneous	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
C. EQUIPMENT PURCHASES AND DEPRECIATION COSTS				
C1. Equipment Purchases Total				
C1.1. Cafeteria/kitchen equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
C1.2. Motor vehicles for foodservice	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
C1.3. Other equipment for CACFP or foodservice	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
C2. Equipment Depreciation Total				

MAJOR CATEGORY <i>Sub Category</i> Item	(B) Does the reported cost include all CACFP costs for this item for the covered parts of the organization?	C. Is some or all of [ITEM] included in another line item on the expense statement?	D. (IF YES TO C) Which major category or sub category contains this item?	E. (IF NO TO C) Why is this item not included as an expense?
C2.1. Cafeteria/kitchen	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
C2.2. Other equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
D. INDIRECT COSTS TOTAL				
D1. Indirect cost for 2015	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET
D2. Indirect cost for prior year(s) charged in 2015	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> INDIRECT COST <input type="checkbox"/> OFF-BUDGET

On the Foodservice Expense Statement Worksheet, you listed the following additional costs: [WRITE NAMES AND AMOUNTS OF ADDITIONAL ITEMS IN FIRST COLUMN BELOW AND READ LIST]. Does this cost belong as part of one of the major categories we have reviewed? CHECK YES OR NO IN COLUMN B.

IF YES, WRITE NAME OF MAJOR CATEGORY/SUB CATEGORY IN COLUMN C.

MAJOR CATEGORY Item	B. Does this cost belong as part of one of the major categories we have reviewed?	C. (IF YES TO B) Which major category or sub category contains this item?
E. COSTS NOT LISTED ELSEWHERE		
E1.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
E2.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
E3.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
E4.	<input type="checkbox"/> YES <input type="checkbox"/> NO	
E5.	<input type="checkbox"/> YES <input type="checkbox"/> NO	

QUESTIONS FOR MAJOR CATEGORY F: FOOD

F1. ENTER FOOD EXPENSES FROM THE PRELIMINARY FOODSERVICE EXPENSE STATEMENT IN THE TABLE BELOW AND THEN ASK: These are the figures I have for the food expenses for your organization for [PERIOD COVERED BY STATEMENT].

a. Do you have any updated or additional information on the food expenses for the CACFP? FILL IN UPDATES AND ADDITIONS.

CHECK HERE IF EXPENSES UPDATED:

b. Does each reported item include the total CACFP expense for your organization, including all child care centers? CHECK YES/NO/NA; IF NO GET EXPLANATION AND RECORD IN NOTES SPACE AND PROBE FOR UNREPORTED COSTS AND RECORD UNDER QUESTION F3.

Food Expense Worksheet			
Food expense item	Total CACFP Expense		(B) Includes all costs for CACFP?
	Amount Reported on Preliminary Statement	(A) Revised Amount	
F. FOOD TOTAL			[] Yes [] No
F1. Purchased food			[] Yes [] No [] n/a
F2. USDA donated foods total			[] Yes [] No [] n/a
F3. Inventory used/loss			[do not ask – covered below]
Notes on omitted costs:			

F2. Is the change in the value of the food inventory over the year reported in the expenses we have reviewed for food [ON THE FOOD EXPENSE WORKSHEET ABOVE] or under another expense category or item on the CACFP Expense Statement Worksheet that we have completed?

YES, ON THE FOOD EXPENSE WORKSHEET → **Where?** _____ . 1

YES, ON EXPENSE STATEMENT WORKSHEET → **Where?** _____ . 2

IF 1 OR 2, GO TO F3.

NO, IT IS NOT REPORTED → **ASK F2A**..... 3

F2a. What were the starting and ending value of the food inventory over [PERIOD COVERED BY STATEMENT]? Please report values of food for use in the CACFP in child care centers for the entire organization. You may need to refer to a balance sheet for this information.

Starting value: \$ _____ not available

Ending value: \$ _____ not available

F3. Were there any costs for purchased food not included in the Food Expense Worksheet (not including the difference between the starting and ending value of inventory) for [PERIOD COVERED BY STATEMENT]?

- YES → **What was the amount of these costs?** \$ _____1
- NO2
- DON'T KNOW OR NOT AVAILABLE.....3

F4. Does your organization or its centers receive USDA foods (also known as donated commodities)?

- YES (CONTINUE TO F5).....1
- NO (GO TO NEXT SECTION: FRINGE RATE BENEFIT CHART).....2

F5. Does the expense for purchased food include the value of USDA foods received by the organization or its centers?

- YES (GO TO F6.).....1
- NO (CONTINUE TO F5a.).....2

F5a. Is the value of USDA foods received by the organization or its centers reported separately in the expenses we have reviewed for food [ON THE FOOD EXPENSE WORKSHEET ABOVE] or under another expense category or item on the CACFP Expense Statement Worksheet that we have completed?

- YES, ON THE FOOD COST WORKSHEET → **Where?** _____1
- YES, ON EXPENSE STATEMENT WORKSHEET → **Where?** _____2
- [IF 1 OR 2 CONTINUE TO F6]
- NO, IT IS NOT REPORTED (CONTINUE TO F5b.).....3

F5b. What is the value of USDA foods received by the entire organization for use in CACFP for child care centers in the reporting period?

- VALUE RECEIVED BY ENTIRE ORGANIZATION _____1
- VALUE NOT AVAILABLE.....9

F6. Does the expense for purchased food include storage, transportation, or processing of USDA foods (also known as donated commodities) received by the organization or its centers?

- YES (GO TO F7.).....1
- NO (CONTINUE TO F6a.).....2

F6a. Are the expenses for storage, transportation, and processing of USDA foods in another item of the expenses we have reviewed for food [ON THE FOOD COST WORKSHEET ABOVE] or under another expense category or item on the CACFP Expense Statement Worksheet that we have completed?

- YES, ON THE FOOD EXPENSE WORKSHEET → **Where?** _____ . 1
- YES, ON EXPENSE STATEMENT WORKSHEET →
Where? _____ 2
- [IF 1 OR 2 CONTINUE TO F7]
- NO, IT IS NOT REPORTED (*CONTINUE TO F6b.*)..... 3

F6b. What was the cost of storage, transportation, and processing of USDA foods for the entire organization for use in CACFP for child care centers in [PERIOD COVERED BY STATEMENT]?

- COST FOR ENTIRE ORGANIZATION _____ . 1
- COST NOT AVAILABLE..... 9

F7. Is the change in USDA foods inventory reported in the expenses we have reviewed for food [ON THE FOOD COST WORKSHEET ABOVE] or under another expense category or item on the CACFP Expense Statement Worksheet that we have completed?

- YES, ON THE FOOD COST WORKSHEET → **Where?** _____ 1
- YES, ON EXPENSE STATEMENT WORKSHEET →
Where? _____ 2
- IF 1 OR 2 → GO TO F8.
- NO, IT IS NOT REPORTED (*CONTINUE TO F7a.*)..... 3

F7a. What were the starting and ending value of the USDA foods inventory over [PERIOD COVERED BY STATEMENT]? Please report values of USDA foods for use in the CACFP in child care centers for the entire organization. You may need to refer to a balance sheet for this information.

Starting value: \$ _____ not available
Ending value: \$ _____ not available

F8. Did your organization receive any donated or deeply discounted foods from a food bank or another source during [PERIOD COVERED BY STATEMENT]?

- YES (*GO TO F8a*)..... 1
- NO (*GO TO FRINGE BENEFIT RATE CHART*)..... 2

F8a. Can you estimate the value of donated or deeply discounted food?

VALUE FOR ENTIRE ORGANIZATION \$ _____.....	1
VALUE NOT AVAILABLE.....	9

INTRO TO FRINGE BENEFIT RATE CHART: The fringe benefit rate is the amount your organization 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 CACFP staff at the center or sponsor level, the fringe rate should be the full cost including both the benefits recognized as a CACFP expense and any benefits paid by the organization with other funds (for example, a portion of retirement costs paid by the organization with non-CACFP funds because CACFP funds are not sufficient to cover the whole cost).

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

A. What was the fringe benefit rate for all employees in your organization during [PERIOD COVERED BY STATEMENT]? Use the worksheet below if needed.

Fringe benefit rate for all employees: ____%

Worksheet to compute fringe benefit rate:

Row Number	Description	Amount
A1.	Total salaries and wages	
A2.	Total payroll taxes	
A3.	Total employee benefits	
A4.	Sum of A2 and A3	
A5.	Divide A4 by A1 and convert to percent	

B. Can you provide a more specific fringe benefit rate for any of the following types of employees: Center CACFP/foodservice Personnel, Other Center Personnel, Sponsor Organization CACFP/foodservice Personnel, Other Sponsor Organization Personnel? [FOR EACH] For which types of employees can you provide specific rates: all employees, all regular employees, employees who receive partial benefits, or employees who receive no benefits?

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 a more specific rate based on type of employee (i.e. full benefits, partial benefits, and no benefits).

COMPLETE FRINGE BENEFIT RATE CHART BELOW TO THE EXTENT THAT AVAILABLE DATA PERMIT. CHECK NA IF NO RATE IS AVAILABLE FOR A COLUMN (I.E. CATEGORY OF PERSONNEL). IF THE RATE IS THE SAME FOR ALL COLUMNS FOR A ROW, WRITE IN THE SAME RATE IN ALL COLUMNS. IF ONLY THE RATE FOR ALL TYPES OF EMPLOYEES IS AVAILABLE, FILL IN THE "All employees" ROW AND CHECK "DK" IN THE OTHER ROWS.

Fringe Benefit Rate Chart for Reporting Period ___/___/___ to ___/___/___					
Type of employee (by benefit status)	Fringe Benefit Rate by Personnel Category				Check if Don't Know/ Refused/ Not Applicable
	Center CACFP Personnel [] NA	Other Center Personnel [] NA	Sponsor Organization CACFP Personnel [] NA	Other Sponsor Personnel [] NA	
All types of employees					[] DK [] RF [] NA
All regular employees (those who are eligible for full benefits)					[] DK [] RF [] NA
Employees who receive partial benefits					[] DK [] RF [] NA
Employees who do not receive any benefits					[] DK [] RF [] NA

UTILITIES AND EQUIPMENT SUPPLEMENT

UES. Are utilities (e.g. gas, oil, electricity, water, sewer) included in the organization's indirect cost rate, or cost allocation plan? [CHECK NO IF THE AGENCY HAS NO INDIRECT COST RATE OR COST ALLOCATION PLAN – SEE INDIRECT COST QUESTIONNAIRE.]

- YES (SKIP TO UE2).....1
- NO (CONTINUE TO UE1).....2
- DON'T KNOW (CONTINUE TO UE1).....3

UE1. In the reporting period, did foodservice use any utilities that were not reported on the expense worksheet we just completed?

- YES (ASK UE1a).....1
- NO (GO TO UE2).....2

UE1a. Does the organization have actual utility costs for the kitchen in the sampled center or a similar center for the reporting period or other recent period?

- YES (ASK UE1b).....1
- NO (GO TO UE1c).....2

UE1b. For the sampled center or a similar center, please tell me the type of kitchen (independent, base, or satellite), the ages served (infants, toddlers, preschool, school-age), the monthly average number of reimbursable lunches and breakfasts produced/served, the reference period, and the utility costs for the period.

Center /Facility	Kitchen Type (I/B/ S)	Ages (I/T/PS/ SA)	Monthly Average No. of Reimbursable Meals		Utility Costs for Period
			Breakfast	Lunch	
					\$ _____

*Kitchen types: I=independent, B=base, S=satellite. See definitions in Handout 2.
Ages served: I = Infants, T= Toddler, PS = Preschool, SA=School-age. List all that apply.*

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

UE1c. Do you have a basis to estimate the average annual utility cost for any type of kitchen that the organization operates?

YES (CONTINUE TO UE1D)..... 1
 NO (GO TO UE2) 2

UE1d. For the each type of kitchen with available utility costs, please tell me the type of kitchen (independent, base, or satellite), the ages served (infants, toddlers, preschool, school-age), the monthly average number of reimbursable lunches and breakfasts produced per kitchen, the reference period, and the utility costs for the period.

Kitchen Type (I/B/ IS)	Ages (I/T/PS/ SA)	Monthly Average No. of Reimbursable Meals		Utility Costs for Period
		Breakfast	Lunch	
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____

*Kitchen types: I=independent, B=base, S=satellite. See definitions in Handout 2.
 Ages served: I = Infants, T=Toddlers, PS = Preschool, SA=School-age. List all that apply.*

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

Additional notes on utility cost estimate

UE2. In the reporting period, were there costs for foodservice equipment depreciation reported on the expense worksheet we just completed?

YES (GO TO END OF EXPENSE STATEMENT SCRIPT)..... 1
 NO (ASK UE2a)..... 2

UE2a. Do you have actual foodservice equipment value or depreciation costs for the sampled Center or a similar center for the reporting period or other recent period?

YES (ASK UE2b)..... 1
 NO (GO TO UE2c)..... 2

UE2b. For the sampled Center or a similar center, please tell me the type of kitchen (independent, base, or satellite), the ages served (infants, toddlers, pre-school, school age), the monthly average number of reimbursable lunches and breakfasts produced/served, the total foodservice equipment value, and the depreciation costs for the period. If only the equipment value is available, please tell me the approximate average age of the equipment. (IF TOTAL VALUE IS NOT AVAILABLE, ASK IF A LIST OF EQUIPMENT WITH VALUE IS AVAILABLE AND ATTACH.)

Center	Kitchen Type (I/B/C/S)	Ages (I, T, PS, SA)	Monthly Average No. of Reimbursable Meals		Data for reference period	
			Breakfast	Lunch	Equipment Value	Depreciation
_____	_____	_____	_____	_____	\$ _____	\$ _____

*Kitchen types: I=independent, B=base, S=satellite. See definitions in Handout 2.
Age groups I = Infants, T=Toddlers, PS = PreSchool, SA=School-age. List all that apply.*

FOR EQUIPMENT VALUE: Average age of equipment: _____ years

FOR DEPRECIATION: Reference period: ____/____/____ to ____/____/____

(GO TO END OF EXPENSE STATEMENT SCRIPT)

UE2c. Do you have a basis to estimate the foodservice equipment value for the sampled center or any other kitchen?

- YES (CONTINUE TO UE2D).....1
- NO (GO TO END OF EXPENSE STATEMENT SCRIPT).....2

UE2d. For the each type of kitchen with available equipment value, please tell me the type of kitchen (independent, base, or satellite), the ages served (infants, toddlers, preschool, school-age), the monthly average number of reimbursable lunches and breakfasts produced per kitchen, the reference period, and the estimated equipment value.

Kitchen Type (I/B/ IS)	Ages (I/T/PS/ SA)	Monthly Average No. of Reimbursable Meals		Equipment Value	Average age of Equipment (years)
		Breakfast	Lunch		
_____	_____	_____	_____	\$ _____	
_____	_____	_____	_____	\$ _____	
_____	_____	_____	_____	\$ _____	

*Kitchen types: I=independent, B=base, S=satellite. See definitions in handout 2
Ages served: I = Infants, T=Toddlers, PS = Preschool, SA=School-age. List all that apply.*

Additional notes on equipment cost estimate

END OF EXPENSE STATEMENT SCRIPT.

This concludes our review of your expenses. Next, I am going to ask you about CACFP revenues.

FOODSERVICE EXPENSE STATEMENT

Handout 2: Definitions of Expense Categories

- A. **LABOR:** Personnel costs, including salaries and wages, and fringe benefits and payroll taxes.
- o **Salaries and Wages:** Includes salaries and wages paid to regular and temporary or contract employees. Does not include fees paid to independent consultants.
 - o **Fringe benefits and payroll taxes:** Includes the sponsor/center foodservice share of the cost of health insurance, life insurance, pension contributions or other retirement benefits, tuition assistance, dental insurance, meal allowances, or other non-cash employee benefits. Also includes the sponsor / center foodservice share of payroll taxes or similar mandatory charges for Social Security, Medicare, Unemployment Compensation, and Workers' Compensation insurance.
- B. **OTHER DIRECT OPERATING COSTS:** Direct expenses for foodservice of an operational (recurring) nature, other than labor and food. Does not include capital outlays, depreciation, or indirect costs.
- o **Supplies and expendable equipment:** This category includes all types of supplies (other than food) used for all aspects of foodservice operations. Expendable equipment includes any type of equipment purchase that may be treated as an expense according to USDA and other applicable rules. Usually this is equipment with a cost below a specified dollar amount (such as \$500).
 - o **Utilities:** This category includes electricity, heating and cooking fuels, water, and sewer services.
 - o **Rent:**
 - **Equipment/vehicle rental:** This category includes expenses for rent of any type of center foodservice equipment or vehicles.
 - **Storage space rental:** This category includes expenses for rent of facilities for storing food and foodservice supplies.
 - **Other space rental:** This category includes expenses for rent of facilities for food preparation, serving, or foodservice administration.
 - o **Contracted services/interorganization payments:** This category includes all expenses for contracted or purchased services from private organizations or individuals, and payments to other organizations for specific services charged on a direct cost basis.
 - **Professional services:** Includes services provided by professionals, such as dietary/management consulting, training of staff, legal services, audits, etc.
 - **Foodservice management company fees:** Includes all payments to foodservice management companies other than reimbursement of expenses for labor and food. Examples include management or consulting fees, and cost of funds or profit. NOTE: (1) The purchase of

complete meals prepared under contract to the Sponsor (“pre-plated meals”) or per-meal charges for meals prepared on-site should also be reported here; (2) If a foodservice management company bills a single amount to the Sponsor for all of its services, that amount should be reported here.

- **Repairs and maintenance of equipment:** Includes repair, maintenance, and associated charges (e.g., parts) for foodservice equipment used in kitchens, cafeterias, storage facilities, and administrative offices.
- **Storage:** fees for storage on a contract basis and associated charges (such as loading/unloading of shipments)
- **Transportation:** Charges for transportation of food, foodservice supplies, etc. on a contract basis.
- **Insurance and bond premiums:** Includes payments for insurance of property and supplies, and liability insurance or bond. Does not include payments for insurance benefits to workers or workers’ compensation insurance.
- **Other services:** Includes services not listed elsewhere, such as data processing, payroll processing, linen or laundry services, extermination, health inspections, etc.

o **Other miscellaneous direct operating costs:**

- **Communications:** Includes telephone, fax, postage, courier services, and other communications costs.
- **Travel / miscellaneous:** This category includes all other costs directly identified as foodservice expenses. Examples of costs in this category are: mileage and other travel reimbursements, association memberships, and subscriptions.

C. **EQUIPMENT PURCHASES AND DEPRECIATION COSTS:** Includes equipment purchase and equipment depreciation.

- o **Equipment purchase:** Includes expenses for new or replacement equipment items considered capital equipment (usually more than \$5,000) according to USDA and other applicable rules, based on their useful life and cost. Includes equipment for kitchens, cafeterias, storage facilities, transportation, and administration.
- o **Equipment depreciation:** An annual charge equal to the purchase cost of capital equipment divided by the useful life of the equipment. Usually reported only under accrual accounting.

D. **INDIRECT COSTS:** Costs shared among several Sponsor programs or functions, such as administrative support, occupancy, general-purpose supplies, and communications. Usually the indirect cost for foodservice, if reported, is computed by applying a percentage rate to specified types of direct costs, which may exclude food. The indirect cost should be the amount actually charged to the Sponsor foodservice account.

E. **FOOD:** Includes purchased food, donated commodities (a.k.a. USDA food), and charges for the transportation, storage, and processing of donated commodities.

- o **Purchased food:** This is the value of purchased food used by the Center, including purchased foods that have been made with donated USDA commodities as ingredients.
- o **Value of USDA foods received:** This is the total USDA-assigned value of USDA donated commodities used by the Center.
- o **Storage and shipping fees:** This category includes charges from the State for the transportation, storage, and processing of USDA donated commodities.
- o **Processing costs:** This category includes other charges (such as from contractors to the Sponsor) for the transportation, storage, and processing of USDA donated commodities.
- o **Inventory used/loss:** The value of inventory of purchased food and donated commodities used or lost during the year, in addition to purchases or receipts.

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FOODSERVICE EXPENSE STATEMENT

Handout 2: Expense Items

A. LABOR

A1. Salaries and wages

- A1.1. Regular foodservice employees
- A1.2. Other regular employees
- A1.3. Sponsor organization employees involved in administering the CACFP
- A1.4. Temporary employees

A2. Fringe benefits and payroll taxes

- A2.1. Social security taxes
- A2.2. Unemployment compensation
- A2.3. Worker's compensation
- A2.4. Health insurance
- A2.5. Pension contributions or other retirement benefits
- A2.6. Other benefits (life insurance, disability insurance, etc.)

B. OTHER DIRECT OPERATING COSTS

B1. Supplies and expendable equipment

- B1.1. Food production supplies and expendable equipment
- B1.2. Transportation supplies (gas, grease, oil, tires, etc.)
- B1.3. Office supplies and expendable equipment
- B1.4. Other supplies and expendable equipment

B2. Utilities

- B2.1. Energy
- B2.2. Other utilities (water, sewer)

B3. Rent

- B3.1. Equipment/vehicle rental
- B3.2. Storage space rental
- B3.3. Other space rental

B4. Contracted services/interorganization payment

- B4.1. Professional services
- B4.2. Foodservice management company fees, etc.
- B4.3. Repairs and maintenance of equipment for foodservice
- B4.4. Storage
- B4.5. Transportation
- B4.6. Insurance and bond premiums
- B4.7. Other services

B5. Other direct operating costs

- B5.1. Communications
- B5.2. Travel/miscellaneous

C. EQUIPMENT PURCHASES AND DEPRECIATION COSTS

C1. Equipment purchase

- C1.1. Cafeteria/kitchen equipment
- C1.2. Motor vehicles for foodservice
- C1.3. Other equipment for CACFP or foodservice

C2. Equipment depreciation

- C2.1. Cafeteria/kitchen
- C2.2. Other equipment

D. INDIRECT COSTS

D1. Indirect cost for 2015

D2. Indirect cost for prior year(s) charged in 2015

Types of kitchens

An **independent kitchen** is a kitchen located at a child care center that prepares food only for that center.

A **base kitchen** is a kitchen located at a child care center that prepares food for that center and also sends prepared food to other centers that are part of the same organization.

A **satellite kitchen** is a kitchen or other meal preparation area in a center that receives prepared food or meals from an off-site kitchen operated by the same organization or an outside vendor.

Sponsor Cost Interview: CACFP Revenue Statement

- Completed by Sponsor Director/CEO/Program Director
- Completed by Sponsor Business Manager/Chief Financial Officer/Accountant
- Completed by Center Director/CEO/Manager
- Completed by Center Business Manager/Chief Financial Officer/Accountant

Additional Respondents

Name: _____	Title: _____
Phone: _____	email: _____
Name: _____	Title: _____
Phone: _____	email: _____

CACFP Revenue Statement

INTERVIEWER: IF THE PRELIMINARY REVENUE STATEMENT WAS RECEIVED AHEAD OF THE VISIT CHECK YES OR NO FOR EACH CATEGORY IN Q1 AND PREPOPULATE THE WORKSHEET ON THE FOLLOWING PAGE.

INTRODUCTION TO INTERVIEW: *At this time I want to review the CACFP revenues that your organization can identify. This information may be in a report specifically for the CACFP or in a more general financial statement or report. If your organization tracks revenues separately for its programs, the information may be in a revenue report for child care operations.*

1. Which of the following types of CACFP revenues can your organization identify?

	YES	NO	NOT APPLICABLE
A. CACFP meal/snack reimbursement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Child payments for food only	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Adult payments for food only	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Credit in lieu of USDA donated food	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Value of USDA donated food	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Other CACFP/foodservice revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

We will review what revenue information you have for each of these broad categories for the entire organization.

2. **INTERVIEWER:**

- a. IF THE PRELIMINARY REVENUE STATEMENT IDENTIFIES REVENUES FOR ALL CATEGORIES A-F SAY: Thank you for completing the Preliminary Revenue Statement for us. I will refer to the information you provided. Please tell me first if this information covers the same period as the CACFP expenses we have reviewed. If not, can *you* provide revenues for this period? IF AGENCY VERSION OF CACFP REVENUE STATEMENT WAS NOT ATTACHED TO THE PRELIMINARY REVENUE STATEMENT, REQUEST IT NOW AS BACK-UP.
- b. IF THE PRELIMINARY REVENUE STATEMENT DOES NOT IDENTIFY REVENUES FOR ALL CATEGORIES A-F SAY: Do you have a financial statement that shows all of the CACFP revenues that your organization recognized for the same period as the CACFP expenses we have reviewed? *May I have a copy of this statement?* NOTE: THE GOAL IS TO GET THE MOST COMPLETE STATEMENT AVAILABLE. WE DO NOT EXPECT ALL CATEGORIES TO BE COVERED.

CHECK ONE BELOW:

- Federal Fiscal Year 2015 revenue statement provided – same period as expenses**
- Revenue statement for other period provided – same period as expenses**
- Revenue statement for different period than expenses**

Period covered by revenue statement:

____/____/____ to ____/____/____

- No CACFP revenue statement available** (INTERVIEWER: ASK RESPONDENT IF THEY HAVE ANY RECORD OF CACFP REVENUES FOR ABOVE CATEGORIES AND IF SO FILL IN AVAILABLE TOTALS ON CACFP REVENUE STATEMENT WORKSHEET)

3. (SKIP TO 4 IF PRELIMINARY REVENUE STATEMENT WAS NOT COMPLETED)
Are the revenues you have provided the most recent figures for the period covered by the expense statement? IF NOT OBTAIN UPDATES.

- CHECK HERE IF REVENUES ARE UPDATED.

4. **INTERVIEWER: IF THE PRELIMINARY REVENUE STATEMENT WAS NOT RECEIVED AHEAD OF THE VISIT USE THE STATEMENT PROVIDED DURING THE INTERVIEW TO FILL IN TOTALS IN THE CACFP REVENUE STATEMENT WORKSHEET.**

GIVE THE RESPONDENT HANDOUT 3: CACFP REVENUE CATEGORIES.

5. I want to review the information you have provided on CACFP revenues. REFER TO DEFINITIONS OF REVENUE CATEGORIES AS NEEDED.
For each type of revenue that you have reported, please tell me whether it includes:
- a) Revenues related to CACFP meals and snacks provided in child care centers serving children below school age (note if these centers also serve school-age children)
 - b) Revenues related to CACFP meals and snacks provided in child care centers serving **only** school-age children (regular before/afterschool programs and/or at-risk programs)
 - c) Revenues for administration of family day care homes that your organization sponsors

CHECK YES OR NO IN EACH COLUMN FOR EACH REPORTED LINE OF REVENUE ON CACFP REVENUE STATEMENT WORKSHEET. IF NO FOR (A) OR (B) EXPLAIN IN NOTES COLUMN. ATTACH FURTHER EXPLANATION IF NEEDED. IF NO REVENUE FOR LINE, PUT "N/R" IN CACFP TOTAL COLUMN AND LEAVE THE REST OF THE LINE BLANK.

[If the total includes FDCH-related CACFP revenues] What we would like to do is to break out just the reimbursements for administering and overseeing CACFP operations in family day care homes that your organization sponsors. Can you do that? ENTER FDCH ADMINISTRATION REVENUES IF AVAILABLE ON WORKSHEET; IF MISSING CHECK NR. RECORD ISSUES IN NOTES COLUMN.

CACFP Revenue Statement Worksheet

INTERVIEWER: FILL IN REVENUES FROM PRELIMINARY REVENUE STATEMENT OR OTHER DOCUMENT PROVIDED, THEN CONFIRM THESE REVENUES AND COMPLETE WORKSHEET.

Item/Sub-item	What does CACFP revenue include?			(If FDCH included)	Notes	
	CACFP Total	(a) Includes meals in centers serving children below school age?*	(b) Includes meals in centers serving ONLY school-age children?	(c) Includes FDCH administration? <input type="checkbox"/> no sponsored FDCHs		FDCH Administration Total (NR=not reported)
CACFP meal/snack reimbursement	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ <input type="checkbox"/> NR	
Child payments for food only	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	[not applicable]		
Adult payments for food only	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	[not applicable]		
Credit in lieu of USDA donated food	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	[not applicable]		
Value of USDA donated food	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	[not applicable]		
Other CACFP/foodservice revenue (specify):	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ <input type="checkbox"/> NR	
	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ <input type="checkbox"/> NR	
	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ <input type="checkbox"/> NR	
Total CACFP Revenues	\$	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ <input type="checkbox"/> NR	

*Check here if centers serving children below school age also operate outside-of-school hours or at-risk programs for school-age children:

END OF REVENUE STATEMENT SCRIPT.

This concludes our review of your revenues. Next I want to review your organization's total revenues and expenses.

CACFP REVENUE STATEMENT

Handout 3: Definitions of Revenue Categories

A. CACFP meal/snack reimbursement

The reimbursement that the sponsor/center received from the state CACFP administering organization for meals served to eligible participants.

□

B. Child payments for food only

Payments received from households to support the cost of meals served to children. If there is no separate charge for meals, report \$0.00 on this line.

C. Adult payments for food only

Payments received from staff or other adults to support the cost of meals.

D. Credit in lieu of USDA donated food

The value of credit received in lieu of the center's entitlement for USDA foods.

E. Value of USDA donated food:

The value of USDA foods received, including USDA foods delivered to the center or sponsor and USDA foods received as part of processed products.

F. Other foodservice revenue:

Any other income received to support the foodservice operations, such as:

- Tuition, fees or local, state or federal grant amounts specifically designated for foodservice program expenses
- Sale(s) of foodservice equipment purchased with CACFP funds
- Allowable interest earned on advance funds
- Proceeds from parent/child or other dinners and the sale of materials developed using CACFP staff or resources
- Cash donations earmarked for the foodservice account
- Value of other donated food

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Sponsor Cost Interview: Total Revenues and Expenses

- Completed by Sponsor Director/CEO/Program Director
- Completed by Sponsor Business Manager/Chief Financial Officer/Accountant
- Completed by Center Director/CEO/Manager
- Completed by Center Business Manager/Chief Financial Officer/Accountant
- Completed by Other (specify below)

Additional Respondents

Name: _____	Title: _____
Phone: _____	email: _____
Name: _____	Title: _____
Phone: _____	email: _____

Total Revenues and Expenses

INTERVIEWER: IF THE TOTAL AGENCY REVENUES AND EXPENSES WERE REPORTED AHEAD OF THE VISIT FILL IN QUESTION 3 BELOW.

1. INTRODUCTION TO INTERVIEW: At this time I want to review the total revenues and expenses for your organization, including all of its child care and other programs and activities. This information will be kept private and combined with information from other respondents to provide a more complete picture of the CACFP in its larger context.

a. IF THE TOTAL AGENCY REVENUES AND EXPENSES WERE REPORTED ON THE PRE-VISIT COST FORM SAY: Thank you for providing your organization's total revenues and expenses. I will refer to the information you provided. Please tell me first what time period this information covers.

b. IF TOTAL AGENCY REVENUES AND EXPENSES WERE REPORTED ON THE PRE-VISIT COST FORM SAY: Can you provide the total revenues, personnel expenses, and non-personnel expenses that your organization recognized for Federal Fiscal Year 2015 or some other period? NOTE: THE GOAL IS TO GET THE MOST COMPLETE INFORMATION AVAILABLE.

CHECK ONE BELOW:

Federal Fiscal Year 2015 data available

Data for other period provided

Not available or refused

2. (IF OTHER PERIOD CHECKED ABOVE OR ON PRE-VISIT COST FORM ASK) Please tell me what period the revenue statement you have provided covers.

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

3. So that we can classify your organization for analysis purposes and analyze overhead costs, please [confirm/tell me] the following totals for all programs and activities of your organization for the period you have specified:

Item	Total for period (\$)
a) Total revenues	
b) Total personnel expenses (salaries/wages, payroll taxes, and fringe benefits)	
c) Total non-personnel expenses (all other direct and indirect/overhead costs)	
d) Total all expenses	

COMPLETE TABLE AS MUCH AS POSSIBLE. IF THERE ARE NUMEROUS ITEMS THAT MAKE UP PERSONNEL EXPENSES, LEAVE BLANK AND ATTACH DETAIL (E.G., WAGES, PAYROLL TAXES, ITEMIZED BENEFITS ETC.). IF THERE ARE NUMEROUS ITEMS THAT MAKE UP NON-PERSONNEL EXPENSES, LEAVE BLANK AND ENTER TOTAL PERSONNEL EXPENSES AND TOTAL ALL EXPENSES.

END OF TOTAL REVENUES AND EXPENSES SCRIPT.

Next, I am going to ask you about staff time and salaries for functions that support CACFP in your organization.

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Sponsor Cost Interview: Sponsor CACFP Staff Cost Interview

- Completed by Sponsor Director/CEO/Program Director
- Completed by Sponsor Business Manager/Chief Financial Officer/Accountant
- Completed by Center Director/CEO/Manager
- Completed by Center Business Manager/Chief Financial Officer/Accountant
- Completed by Other (specify below)

Additional Respondents

Name: _____	Title: _____
Phone: _____	email: _____
Name: _____	Title: _____
Phone: _____	email: _____

Sponsor Staff Overview

First, I would like to get an overview of the staff of your organization. For each of the following types of staff, please tell me - Does your organization employ this type of staff at the sponsor level? **Please include contractors or consultants with ongoing roles. Do not include any staff based in child care centers or schools.**

For each type of staff employed by the sponsor, please tell me if they have a direct role, a support role, or no role in the CACFP. A **direct role** means that they spend time on tasks that are directly and specifically part of CACFP operations, including foodservice, or CACFP administration. This includes meal production, submitting reimbursement claims, training staff, and purchasing food. A **support role** means they do tasks that support CACFP and other programs, such as administering payroll, managing staff who work CACFP and other programs, or maintaining classrooms and other facilities not just used for foodservice.

CHECK THE APPROPRIATE RESPONSES FOR EACH TYPE OF STAFF. A RESPONSE IN COLUMN A SHOULD BE CHECKED FOR EACH TYPE OF SPONSOR-LEVEL STAFF. COLUMN B SHOULD BE COMPLETED FOR EACH STAFF TYPE WITH "YES" IN (A).

SPONSOR STAFF GRID	(A)		(B)		
	Employed by SPONSOR (AGENCY/ORG)?		Does this position have a direct CACFP role, a support role, or no role?		
	Yes	No	Direct	Support	None
Type of Non-Center Staff					
a. SPONSOR Director/CEO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Child care director (not CEO)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. CACFP/Foodservice supervisor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Nutritionists or dietitians	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Central kitchen staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Staff supervising multiple centers (e.g. Regional managers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Finance staff (CFO, bookkeeper, fiscal support)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Other administrative staff (secretaries, receptionists, department administrators etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Maintenance Staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Warehouse Staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Drivers (include ALL drivers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Any other staff not listed above?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Now we are going to create a staff roster that will help us to analyze the labor cost for your staff who have **direct roles** in CACFP. I will ask you to list the different job titles or positions of all such staff, listing regular and temporary staff separately. Later in the interview we will compile information on support staff who have **support roles** for CACFP, such as a payroll administrator for the entire agency.

ON STAFF ROSTER, LIST TITLES FOR ALL STAFF TYPES WITH "DIRECT" CHECKED ABOVE INCLUDING CONSULTANTS AND COMPLETE THE STAFF ROSTER WITH THE LEAD CONTACT. FOLLOW-UP AFTER THE INTERVIEW IF THE CONTACT DOES NOT PROVIDE SALARY INFORMATION (COLUMN 4).

Roster for Sponsor Staff with Direct CACFP Roles

For each position listed under column (1), please tell me (3) the salary/wage of that position and the basis paid (see categories below), (4) the total paid hours per week and (5) total paid weeks per year worked. Next, please indicate (6) whether the employee is regular staff who receives full fringe benefits or other staff (includes contracted and temporary staff who do not receive full fringe benefits). We can combine 2 or more staff on one row if they share the same information in all columns of the roster. **If there is variation in salary among staff in the same category, please indicate the average (midpoint) salary for this position.** If you are unable to estimate an average (midpoint) salary for a title/position with multiple staff, we will need to list each staff member individually (e.g., Nutritionist 1, Nutritionist 2 etc.). DO NOT INCLUDE NAMES. COLUMNS 1, 3, 4, 5, AND 6 CAN BE COMPLETED BY HUMAN RESOURCES/ACCOUNTING OFFICIAL. Now please tell me for each title/position (7) the total hours per week worked on CACFP

(1) Title/Position	(2) Number of Staff	(3) Salary/Wage	(4) Total Paid Hours/Week	(5) Total Paid Weeks/Year	(6) Regular (Full Benefits) / Other (Limited/ No Benefits)		(7) Total Work related to CACFP Hours / Week
1. CACFP clerk	<u>1</u>	\$ <u>25,000</u> per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input checked="" type="checkbox"/> Year <input type="checkbox"/> Other: _____	20	50	<input type="checkbox"/>	<input checked="" type="checkbox"/>	20

(1) Title/Position	(2) Number of Staff	(3) Salary/Wage	(4) Total Paid Hours/Week	(5) Total Paid Weeks/Year	(6) Regular (Full Benefits) / Other (Limited/ No Benefits)		(7) Total Work related to CACFP Hours / Week
1.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____			<input type="checkbox"/>	<input type="checkbox"/>	
2.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____			<input type="checkbox"/>	<input type="checkbox"/>	
3.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____			<input type="checkbox"/>	<input type="checkbox"/>	

Foodservice and CACFP-related Activities Time Allocation Grid for Sponsor Staff

For each position, please tell me the **percentage of time** spent on activities below in **Calendar Year 2015**. For each task we're looking for the percent of the person's CACFP-related hours spent on this task, so that the total of all tasks equals 100% of their CACFP-related Foodservice time. For a more detailed description of activities included in each category, please see **HANDOUT 4: CACFP/Foodservice Activities**.

NOTE: EACH ROW SHOULD ADD UP TO 100 PERCENT

- **Breakfast Production:** Direct production and/ or service of breakfast, and cleaning up after breakfast.
- **Lunch Production:** Direct production and/ or serving of lunch, and cleaning up after lunch.
- **Breakfast and Lunch Production:** Simultaneous production of breakfast and lunch, as described above (such as baking foods offered at breakfast and lunch).
- **Snack Production:** Direct production and/ or serving of snacks; and cleaning up after snacks.
- **Supper Production:** Direct production and/ or serving of supper; and cleaning up after supper.
- **Family Day Care Home (FDCH) Administration:** Processing applications for FDCH to participate in CACFP; training and monitoring FDCHs; tiering determinations; processing applications for free/reduced price meals*; processing meal claims; other administration/oversight of FDCH participation in CACFP.
- **CACFP/Foodservice Administration for Child Care Centers (CCCs):** Preparing, distributing and processing applications*; direct certification; updating child status and eligibility records; ordering and purchasing food and supplies; planning, budgeting and management for CACFP/foodservice program; menu planning and nutritional analysis; nutrition education and promotion; and record keeping, accounting and data processing for CACFP/foodservice program related to CCCs.
- **Other CACFP/Foodservice Activities for Child Care Centers (CCCs):** Cleaning, maintenance, and security of CACFP/foodservice space and equipment; receiving, storing and/or transporting food and foodservice supplies; maintenance of vehicles and other equipment used in foodservice storage and transportation for CCCs.

(8) Breakfast Production %	(9) Lunch Production %	(10) Breakfast and Lunch Production %	(11) Snack Production %	(12) Supper Production %	(13) FDCH Administration %	(14) CACFP/ Foodservice Administration for CCCs %	(15) Other- CACFP/ Foodservice for CCCs%	CACFP/ Foodservice Total (Should =100%)
1.								= 100%
2.								= 100%
3.								= 100%

*** Only include applications for Free/Reduced Price Meals. Do not include time processing Head Start applications or other income eligibility applications for child care services.**

Roster for Sponsor Staff with Direct CACFP Roles

(1) Title/Position	(2) Number of Staff	(3) Salary/Wage	(4) Total Paid Hours/Week	(5) Total Paid Weeks/Year	(6) Status		(7) Total Work related to CACFP Hours / Week
					Regular (Full Benefits)	Other (Limited/ No Benefits)	
4.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Other: <input type="checkbox"/> Semi-monthly			<input type="checkbox"/>	<input type="checkbox"/>	
5.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Other: <input type="checkbox"/> Semi-monthly			<input type="checkbox"/>	<input type="checkbox"/>	
6.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Other: <input type="checkbox"/> Semi-monthly			<input type="checkbox"/>	<input type="checkbox"/>	
7.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Other: <input type="checkbox"/> Semi-monthly			<input type="checkbox"/>	<input type="checkbox"/>	
8.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Other: <input type="checkbox"/> Semi-monthly			<input type="checkbox"/>	<input type="checkbox"/>	
9.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Other: <input type="checkbox"/> Semi-monthly			<input type="checkbox"/>	<input type="checkbox"/>	
10.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Other: <input type="checkbox"/> Semi-monthly			<input type="checkbox"/>	<input type="checkbox"/>	
11.		\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Other: <input type="checkbox"/> Semi-monthly			<input type="checkbox"/>	<input type="checkbox"/>	

Foodservice and CACFP-related Activities Time Allocation Grid for Sponsor Staff

(8) Breakfast Production %	(9) Lunch Production %	(10) Breakfast and Lunch Production %	(11) Snack Production %	(12) Supper Production %	(13) FDCH Administration %	(14) CACFP/ Foodservice Administration for CCCs %	(15) Other- CACFP/ Foodservice for CCCs%	CACFP/ Foodservice Total (Should =100%)
4.								= 100%
5.								= 100%
6.								= 100%
7.								= 100%
8.								= 100%
9.								= 100%
10.								= 100%
11.								= 100%

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HANDOUT 4: CACFP/Foodservice Activities

Activity List for Foodservice and CACFP-related Activities Time Allocation Grid for Sponsor Staff (Numbers match columns on grid)

8. Breakfast Production

- Making ready, preparing and serving food.
- Cleaning up after breakfast (kitchen and serving area).
- Any other work that involves direct production for breakfast.

9. Lunch Production

- Making ready, preparing and serving food.
- Cleaning up after lunch (kitchen and serving area).
- Any other work that involves direct production for lunch.

10. Breakfast and Lunch Production

- Making ready, preparing and serving food for both breakfast and lunch.
- Cleaning up after breakfast and lunch (if done at the same time).
- Any other work that involves direct production for both breakfast and lunch.

11. Snack Production

- Making ready, preparing and serving foods for snacks.
- Cleaning up after snacks (kitchen and serving area).

12. Supper Production

- Making ready, preparing and serving foods for supper.
- Cleaning up after supper (kitchen and serving area)..

13. Family Day Care Home (FDCH) Administration

- Processing applications for FDCH to participate in CACFP
- Training and monitoring FDCHs for CACFP requirements
- Tiering determinations for FDCHs
- Processing applications for free/reduced price meals* for children in FDCHs
- Processing FDCH meal claims;
- Other administration or oversight of FDCH participation in CACFP.

14. CACFP/Foodservice Administration for Child Care Centers (CCCs)

- Ordering and purchasing food and supplies.
- Planning, budgeting and management for foodservice program.
- Menu planning and nutritional analysis.
- Nutrition education and promotion for providers, children or parents
- Record-keeping, accounting and data processing for foodservice program.
- Maintaining student payment accounts for meals.
- Preparing and distributing applications.*
- Obtaining and processing data for direct certification.
- Processing applications.*
- Updating student certification status and records.

15. Other CACFP/Foodservice Activities for CCCs

- Cleaning and maintenance of buildings and other fixed assets used in foodservice (kitchens, warehouse space, and administrative space).
- Security, refuse, extermination and other services related to buildings and other fixed assets used in foodservice.
- Foodservice equipment maintenance.
- Receiving and storing food and supplies.
- Preparing and loading deliveries of food and supplies from a central storage point to production sites.
- Transporting food and supplies to production sites.
- Transporting prepared food from production kitchens to satellite kitchens.
- Maintenance of vehicles and other equipment used in storage and transportation.

* Only include applications for Free/Reduced Price Meals. Do not include time processing Head Start applications or other income eligibility applications for child care services.

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Sponsor Cost Interview: Support Staff Cost Interview

- Completed by Sponsor Director/CEO/Program Director
- Completed by Sponsor Business Manager/Chief Financial Officer/Accountant
- Completed by Center Director/CEO/Manager
- Completed by Center Business Manager/Chief Financial Officer/Accountant
- Completed by Other (specify below)

Additional Respondents

Name: _____ Title: _____

Phone: _____ email: _____

Name: _____ Title: _____

Phone: _____ email: _____

SUPPORT STAFF COST INTERVIEW

THIS INTERVIEW SHOULD BE COMPLETED WITH THE SPONSOR CACFP/CHILD CARE DIRECTOR AND BUSINESS MANAGER, PREFERABLY TOGETHER. IT MAY REQUIRE FOLLOW-UP WITH OTHER ORGANIZATIONS WITH AN INTRODUCTION FROM THE SPONSOR.

INTRODUCTION. In this part of the interview, we will talk about the costs of functions that support both CACFP and foodservice operations as well as other programs in your organization's child care centers. So far the staff cost interviews have captured estimates of how much time staff spend specifically on CACFP foodservice activities.

In this interview, we want to capture staff who perform tasks that support both CACFP foodservice as well as childcare or other programs in your organization. For staff not already captured on the other staff cost interviews, it may not be easy to separate out the time spent on these activities in support of CACFP food service from time spent in support of other programs. This interview, therefore, will capture the total time spend performing these activities.

SCRIPT FOR SUPPORT FUNCTION COST GRID (WORK ACROSS THE ROWS)

First, let's walk through a list of activities to determine who should be included in this interview.

GIVE THE RESPONDENT HANDOUT 5 "Definitions for Support Function Cost Grid"

Think about the staff who handle [TASK] in support of CACFP Foodservice (IF NECESSARY: and administration).

Q1: Can the time spent on this task in support of CACFP foodservice be reported separately, or is this time combined with time performing this activity for other programs?

- CACFP time can be reported separately → Q2
- Time is combined with support of other Programs → Q3
- Organization does not have anyone who does this task → CHECK TASK N/A AND GO TO NEXT TASK

Q2: I want to be sure we've already captured this time on a staffing cost interview. WORK WITH RESPONENT TO MAKE SURE TIME IS ON THE Center Foodservice Cost Interview(s), Center Director Cost Interview(s) or Sponsor CACFP Staff Cost Interview.

Q3: Is this activity included in your indirect cost rate? (If your organization has more than one indirect cost rate, consider the most inclusive one.)

IF THERE ISN'T AN INDIRECT COST RATE, CHECK "NO"

IF THE RESPONDENT DOESN'T KNOW, CHECK "DK"

SUPPORT FUNCTION COST GRID

TASK IN SUPPORT OF CACFP - FOODSERVICE	TASK N/A	Q1: Can the time spent on this task in support of CACFP foodservice be reported separately, or is this time combined with time performing this activity for other programs?	Q2: WORK WITH RESPONENT TO MAKE SURE TIME IS ON THE Center Foodservice Cost Interview(s), Center Director Cost Interview(s) or Sponsor CACFP Staff Cost Interview	Q3: Is this activity included in your indirect cost rate? IF THERE ISN'T AN INDIRECT COST RATE, CHECK "NO"
a. Accounting, budget, finance and payroll	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID
b. Data processing operations and programming	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID
c. Administration of personnel, benefits and human resources	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID
d. Purchasing and contracting	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID
e. General administration and policy	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID
f. Custodial and janitorial	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID
g. Building operations and maintenance	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID
h. Equipment and vehicle operations and maintenance	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID
i. Refuse disposal, pest control and other sanitation	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID
j. Security	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID
k. Storage and transportation of goods	<input type="checkbox"/>	<input type="checkbox"/> CACFP time can be reported separately → Q2 <input type="checkbox"/> Time is combined with support of other Programs → Q3	<input type="checkbox"/> Center Foodservice Cost Intv <input type="checkbox"/> Center Director Cost Intv <input type="checkbox"/> Sponsor CACFP Staff Intv } GO TO NEXT TASK	<input type="checkbox"/> YES <input type="checkbox"/> NO → INCLUDE ON PROCESS GRID <input type="checkbox"/> DK → INCLUDE ON PROCESS GRID

PROCESS GRID FOR OTHER SUPPORT STAFF - INSTRUCTIONS

To estimate the time spent on tasks in support of CACFP and other programs that is not already captured on another staffing cost interview or an indirect cost, I will ask you some questions about the staff that perform this task and for how long. The goal is to estimate the total number of hours spent in Fiscal Year 2015 on this task. That means all the time spend on the task, including time in support of CACFP **and** in support of other Programs.

The first task identified as a support task is [FIRST TASK WITH "NO" CHECKED IN Q3 IN THE SUPPORT FUNCTION COST GRID].

COMPLETE COLUMNS b-d FOR EACH TASK WITH "NO" CHECKED IN Q3 IN THE SUPPORT FUNCTION COST GRID. REPEAT c AND d FOR EACH TYPE OF EMPLOYEE IDENTIFIED IN b.

(b) What types of employees do this task?

(c) How many employees of this type do this task?

(d) How many hours per week did each person of this type spend on this task during FY 2015?

Process Grid for Support Staff					
(a) Describe applicable tasks (REFER TO SUPPORT FUNCTION COST GRID)	(b) What types of employees do this task (i.e., title, position, etc.)?	(c) How many employees of this type do this task?	(d) How many hours per week did each person of this type spend on this task during FY 2015? (if hours per week are not available, fill in hours and number of periods, and circle type of period) PERIOD IN SECOND AND THIRD COLUMNS IN (d) MUST MATCH: D-D, W-W, M-M		
			Hours per Week? <i>or other period if necessary</i>		Weeks per Year? <i>or other period if necessary</i>
1.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
2.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
3.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M

Process Grid for Support Staff					
(a) Describe applicable tasks (REFER TO SUPPORT FUNCTION COST GRID)	(b) What types of employees do this task (i.e., title, position, etc.)?	(c) How many employees of this type do this task?	(d) How many hours per week did each person of this type spend on this task during FY 2015? (if hours per week are not available, fill in hours and number of periods, and circle type of period) PERIOD IN SECOND AND THIRD COLUMNS IN (d) MUST MATCH: D-D, W-W, M-M		
			Hours per Week? <i>or other period if necessary</i>		Weeks per Year? <i>or other period if necessary</i>
4.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
5.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
6.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M

Process Grid for Support Staff					
(a) Describe applicable tasks (REFER TO SUPPORT FUNCTION COST GRID)	(b) What types of employees do this task (i.e., title, position, etc.)?	(c) How many employees of this type do this task?	(d) How many hours per week did each person of this type spend on this task during FY 2015? (if hours per week are not available, fill in hours and number of periods, and circle type of period) PERIOD IN SECOND AND THIRD COLUMNS IN (d) MUST MATCH: D-D, W-W, M-M		
			Hours per Week? <i>or other period if necessary</i>		Weeks per Year? <i>or other period if necessary</i>
7.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
8.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
9.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M

Process Grid for Support Staff					
(a) Describe applicable tasks (REFER TO SUPPORT FUNCTION COST GRID)	(b) What types of employees do this task (i.e., title, position, etc.)?	(c) How many employees of this type do this task?	(d) How many hours per week did each person of this type spend on this task during FY 2015? (if hours per week are not available, fill in hours and number of periods, and circle type of period) <i>PERIOD IN SECOND AND THIRD COLUMNS IN (d) MUST MATCH: D-D, W-W, M-M</i>		
			Hours per Week? <i>or other period if necessary</i>		Weeks per Year? <i>or other period if necessary</i>
10.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
11.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
12.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M

Process Grid for Support Staff					
(a) Describe applicable tasks (REFER TO SUPPORT FUNCTION COST GRID)	(b) What types of employees do this task (i.e., title, position, etc.)?	(c) How many employees of this type do this task?	(d) How many hours per week did each person of this type spend on this task during FY 2015? (if hours per week are not available, fill in hours and number of periods, and circle type of period) PERIOD IN SECOND AND THIRD COLUMNS IN (d) MUST MATCH: D-D, W-W, M-M		
			Hours per Week? <i>or other period if necessary</i>		Weeks per Year? <i>or other period if necessary</i>
13.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
14.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
15.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M

Process Grid for Support Staff					
(a) Describe applicable tasks (REFER TO SUPPORT FUNCTION COST GRID)	(b) What types of employees do this task (i.e., title, position, etc.)?	(c) How many employees of this type do this task?	(d) How many hours per week did each person of this type spend on this task during FY 2015? (if hours per week are not available, fill in hours and number of periods, and circle type of period) PERIOD IN SECOND AND THIRD COLUMNS IN (d) MUST MATCH: D-D, W-W, M-M		
			Hours per Week? <i>or other period if necessary</i>		Weeks per Year? <i>or other period if necessary</i>
16.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
17.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
18.			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M
			_____ hrs per	D W M Y Other: _____	For: _____ D W M

Support Staff Roster Instructions

Instructions: LIST (1) THE JOB TITLES OR POSITIONS OF ALL SPONSOR STAFF LISTED ON THE PROCESS GRID FOR SUPPORT STAFF.

For each position listed under column 1, please tell me (2) the appropriate unit; in column (3) the number of staff members in that position in the unit; (4) the average salary/wage of that position and the basis paid; (5) the total paid hours per week; and (6) total paid weeks per year. Indicate the total leave time hours per year including paid sick, vacation, and holiday time (7). If there is variation in salary among staff in the same category, please indicate the average (midpoint) salary for this position.

Use staff initials in column 1 if listing several people with the same title separately. If more than 4 people with the same title, paid hours/week, paid weeks/year, and total leave hours per year, list the title, calculate the average salary, and leave the initials blank.

Support Staff Roster							
(1) Title	(2) Unit (check the appropriate unit)	(3) Number of Staff	(4) Salary/Wage		(5) Total Paid Hours/Week	(6) Total Paid Weeks/ Year	(7) Total Leave Time Hours/Year (e.g., paid sick, vacation, and holiday time)
1.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly	<input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
2.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly	<input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
3.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly	<input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
4.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly	<input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr

Support Staff Roster (continued)						
(1) Title	(2) Unit (check the appropriate unit)	(3) Number of Staff	(4) Salary/Wage	(5) Total Paid Hours/Week	(6) Total Paid Weeks/ Year	(7) Total Leave Time Hours/Year (e.g., paid sick, vacation, and holiday time)
5.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
6.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
7.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
8.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
9.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
10.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr

Support Staff Roster (continued)						
(1) Title	(2) Unit (check the appropriate unit)	(3) Number of Staff	(4) Salary/Wage	(5) Total Paid Hours/Week	(6) Total Paid Weeks/ Year	(7) Total Leave Time Hours/Year (e.g., paid sick, vacation, and holiday time)
11.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
12.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
13.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
14.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
15.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr
16.	<input type="checkbox"/> Center <input type="checkbox"/> Sponsor <input type="checkbox"/> Other organization	_____	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other: _____	_____ hrs/wk	_____ wks/yr	_____ hrs/yr

END OF SUPPORT STAFF COST INTERVIEW SCRIPT.

That is the end of the Support Staff Cost Interview. We may contact you later if we have follow-up questions on what we have discussed so far.

My final questions concern food prices and USDA foods (if applicable).

(IF END) Thank you for taking the time to complete these interviews with me. Your participation is vital to the success of the study.

Handout 5: Definitions for Support Function Cost Grid

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

Indirect costs are overhead-type costs that benefit the organization as a whole, such as the costs of human resources, accounting, payroll, and facilities maintenance units. (*See Indirect Cost Questionnaire for the following.*) For the purposes of this study, the indirect costs for your organization are those that are included in the [indirect cost rate/other cost allocation plan].

The support functions are defined as follows:

- a. **“Accounting, budget, finance, and payroll”** includes tasks to process payments to and from the organization, maintain financial records, manage cash, and produce financial reports.
- b. **“Data processing operations and programming”** includes all support for mainframe, server, and client computers, and for communications networks (voice and data).
- c. **“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.).
- d. **“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).
- e. **“General administration and policy”** includes the chief executive officer (CEO), organization board, staff support to the CEO and the board, and other administrative activities not listed elsewhere.
- f. **“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.
- g. **“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).
- h. **“Equipment and vehicle operations and maintenance”** includes management of motor pools, routine maintenance and repair of vehicles, and routine maintenance and report of equipment.
- i. **“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.
- j. **“Security”** includes tasks to ensure the safety of students, personnel, and property.
- k. **“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.

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Sponsor Cost Interview: Food Price and USDA Foods Checklist

- Completed by Sponsor Director/CEO/Program Director
- Completed by Sponsor Business Manager/Chief Financial Officer/Accountant
- Completed by Center Director/CEO/Manager
- Completed by Center Business Manager/Chief Financial Officer/Accountant
- Completed by Other (specify below)

Additional Respondents

Name: _____ Title: _____

Phone: _____ email: _____

Name: _____ Title: _____

Phone: _____ email: _____

TO READ TO RESPONDENT (SPONSOR / CENTER DIRECTOR)

INTRODUCTION:

This study is interested in the cost of producing meals and other foods served at [SAMPLED CHILD CARE CENTER]. As part of this, we need to know what your Organization 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.

GIVE “HANDOUT 6: LIST OF FOODS”:

Here is a list of the types of foods your Organization may receive from suppliers. Let’s walk through these foods, and come up with a list of Vendors that provide these foods using the checklist. Vendors may include stores such as Wal-Mart, Costco, or local grocery stores in addition to commercial food distributors like Sysco and local milk and bread suppliers.

COMPLETE CHECKLIST:

BEGIN WITH THE CATEGORY “MAJOR FOOD SUPPLIERS.”

Do you have any vendors that provide pre-plated meals or other prepared foods on a fee-per-meal basis? This includes caterers that prepare ready-to serve meals in individual portions or in bulk if they are paid on a “fee-per-meal” basis.

WALK RESPONDENT THROUGH LIST OF FOODS AND WRITE DOWN VENDOR NAMES. CHECK OFF ALL FOODS THAT EACH VENDOR PROVIDES. LIST ALL VENDORS USED BY THE ORGANIZATION IN THE LAST MONTH.

ASK FOR DOCUMENTATION: For each Vendor listed, 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 (for example one case), the number of pieces per unit, and the size of a piece. These documents may include:

Summary or Bid Lists (Including Fee-per-Meal)

Summary: a report with unit price information and size of purchased unit on all foods purchased for the year to date or other period from a vendor, including foods from multiple invoices. A summary with the quantity purchased and the dollar amount paid for each food provides the unit price information; one with only quantity or total amount paid is not sufficient. Many vendors have ordering systems that can generate summaries.

Bid lists or contracts: the Organization may have bid lists or contracts specifying unit prices and size of purchased unit for foods when a formal bidding process is used to select vendors.

Fee-Per-Meal: For organizations purchasing prepared foods on a fee-per-meal basis, obtain the contract or bid document showing how much was paid for each meal by meal type.

Inventory

Inventory reports: an inventory report is a document with the quantity and value of foods on hand that were received from multiple vendors.

Invoices or Receipts

Invoices: 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. We prefer summaries, bid lists, or inventory reports over invoices or receipts when possible. Invoices are acceptable so long as they provide us with the price per unit.

Receipts: may be provided for food purchased at local stores if other documentation is not available. Organizations that purchase food from retailers may only have checkout register receipts. Receipts must have the products listed and should have package size or unit price if possible. Multiple receipts may be needed to obtain price information for all foods for the five week time period. We prefer summaries, bid lists, or inventory reports over receipts if available.

CHECK OFF DOCUMENTATION TYPE AVAILABLE FOR EACH VENDOR.

COPY CHECKLIST FOR RESPONDENT:

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?

GIVE "HANDOUT 7: LIST OF FOODS":

Here is a handout that describes the information we'll need.

ARRANGE A TIME TO COLLECT THE DOCUMENTATION

REVIEW DOCUMENTATION

ONCE YOU RECEIVE THE DOCUMENTATION PERFORM THE FOLLOWING CHECKS:

- MAKE SURE THAT DOCUMENTATION IS PROVIDED FOR ALL VENDORS LISTED
- MAKE SURE THAT ALL FOODS IDENTIFIED ON THE CHECKLIST ARE ACCOUNTED FOR IN THE DOCUMENTATION
- MAKE SURE THAT THE DOCUMENTATION CONTAINS THE NAME OF THE VENDOR, PRODUCT NAME, PRICE, NUMBER OF PIECES PER UNIT, AND SIZE OF THE PIECE.

IF YOU DO NOT RECEIVE DOCUMENTATION FOR A VENDOR ON THE CHECKLIST, WRITE NP ("NO PRICES") BY THE VENDOR NAME.

IF A FOOD IS IDENTIFIED ON THE CHECKLIST AND THE RESPONDENT CAN'T PROVIDE IT, WRITE NP IN THE CHECKBOX.

FOOD COST AND USDA FOODS CHECKLIST (p.1)

Include foods available to be served during the target week:

- food in inventory, and
- food delivered that week

Vendor Name	DOCUMENTATION TYPE			MAJOR FOOD SUPPLIERS						SPECIALTY FOOD SUPPLIERS										USDA FOODS			
	Summary or Bid Lists, including Fee-Per-Meal	Inventory	Invoices or Receipts	Pre-plated Meals/Caterers (fee-per-meal)	Canned Goods/Staples	Fresh Fruits/Vegetables	Frozen Fruits/Vegetables	Frozen Meats/Poultry/Seafood/Entrees	Refrigerated Products (not dairy/juice)	Bread, Rolls, English Muffins	Infant formula	Infant foods	Cookies, Chips, Crackers, Snack Cakes etc.	Entrees from Specialty Vendors	Ice Cream	Milk/Dairy/Cheese	Juice	Other Beverages	Other specialty foods or one-off items	"Brown box" commodities	State/local processing agreement products	National processing agreement products	
check if food is not applicable				10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	28	29	30	31

**FOOD COST AND USDA
FOODS CHECKLIST (p.2)**

Include foods available to be served during the target week:

- food in inventory, and
- food delivered that week

Vendor Name	DOCUMENTATION TYPE			MAJOR FOOD SUPPLIERS						SPECIALTY FOOD SUPPLIERS										USDA FOODS			
	Summary or Bid Lists, including Fee-Per-Meal	Inventory	Invoices or Receipts	Pre-plated Meals/Caterers (fee-per-meal)	Canned Goods/Staples	Fresh Fruits/Vegetables	Frozen Fruits/Vegetables	Frozen Meats/Poultry/Seafood/Entrees	Refrigerated Products (not dairy/juice)	Bread, Rolls, English Muffins	Infant formula	Infant foods	Cookies, Chips, Crackers, Snack Cakes etc.	Entrees from Specialty Vendors	Ice Cream	Milk/Dairy/Cheese	Juice	Other Beverages	Other specialty foods or one-off items	"Brown box" commodities	State/local processing agreement products	National processing agreement products	
check if food is not applicable				10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	28	29	30	31

INSTRUCTIONS TO INTERVIEWER FOR REFERENCE

PART 1: GENERAL GUIDELINES FOR THE FIELD INTERVIEWER

As part of determining the total cost of producing CACFP meals in the sampled child care center, we need to know what the Center or its Sponsor paid for food items served as purchased and food ingredients used in recipes for foods that the sampled center prepares during the target week. 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 and USDA Foods Checklist identifies the types of documentation on purchased products and USDA Foods that you will need to obtain. The checklist will capture all the food in inventory and what is acquired during the target week. Once complete, you will collect documentation of food costs (e.g. summaries or bid lists) for anything received during the target week and for four weeks prior to the target week (i.e., approximately one month).

PART 2: INSTRUCTIONS FOR FILLING OUT THE CHECKLIST AND OBTAIN DOCUMENTATION

1. Complete the checklist
 - 1a. Begin by asking whether or not the Organization uses pre-plated meals or other prepared foods on a fee-per-meal basis and, if so, what vendors provide them. If the Organization has a “fee-per-meal” vendor, then check off the column for pre-plated meals and collect documentation on how much they pay per meal. Complete the rest of the grid as described below as there may be additional vendors for other food items especially beverages and snack items.
 - 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 type of food they provide in the appropriate box.
 - 1d. Specialty Vendors: Note that an Organization representative may overlook a small specialty vendor like a local farmer from whom they purchase fresh apples from time to time. Common specialty vendors that are easy to miss are for cookies, ice cream, snack cakes, and fresh tortillas. 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).
 - 1e. 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 or National level.

Some respondents may have difficulties identifying processed products containing USDA Foods because deliveries may be combined with commercial purchases, and foodservice 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 foodservice managers in the Menu Survey. Therefore, it is not necessary to force Sponsor or Centers to identify USDA Foods on these mixed documents if they have difficulty doing so.

- 1f. For each vendor, determine the type of documentation of food costs that the Organization has (see list below). The information on the type of documentation for a vendor can simply be noted once. We prefer to receive summaries, bid lists or inventory over invoices and receipts, provided they give us price per unit.
2. Give the checklist to the respondent and arrange a time to collect the documentation.
3. Once you receive that documentation, verify that it 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 Organization'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 respondent to find out how many units per box.
4. Document any follow-up needed, such as documents to be obtained from vendors, and get necessary contact information.

HANDOUT 6: List of Foods

Major Food Suppliers

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

Specialty Food Suppliers

- Bread, rolls, English Muffins
- Infant formula
- Infant foods (e.g., infant cereal, baby food jars or pouches, pureed or mashed fruits/vegetables)
- Cookies, Chips, Crackers, Snack Cakes, etc.
- Ice Cream
- Milk/Dairy/Cheese
- Juice
- Other Beverages
- Tortillas
- Other specialty foods or one-off items

USDA Foods

- "Brown box" commodities
- Processed products containing USDA Foods – State/local processing agreements

- Processed products containing USDA Foods - National processing agreements

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HANDOUT 7: Vendor Documents

For each vendor and food type we have listed in the Food Price and USDA Foods Checklist, we would like documentation to be able to calculate a UNIT PRICE for each food item. We need documentation of food costs (e.g., summaries or price lists) for all foods delivered during the target week and the four previous weeks (i.e. approximately one month). For USDA Foods only, we need the previous three months of documentation.

To do this, we are asking for the following:

Summary or Bid Lists

Summary: a report with unit price information and size of purchased unit on all foods purchased.

Bid lists or contracts: contracts specifying unit prices and size of purchased unit for foods when a formal bidding process is used to select vendors.

Fee-Per-Meal: a type of contract or bid list showing how much was paid for each meal by meal type.

Inventory reports: a document with the quantity and value of foods on hand that were received from multiple vendors.

Invoices or Receipts

Invoices: information for food purchased or delivered at a particular time. Multiple invoices may be needed for a single vendor. Do not provide invoices if food price information is already given on another form of documentation. We prefer Summaries or Bid Lists over Invoices. **If providing invoices, we only need invoices for food for the sampled centers.**

Receipts: Receipts must have the products listed and should have package size or unit price if possible. Multiple receipts may be needed to obtain price information for all foods for the five week time period. We prefer summaries, bid lists, or inventory reports over receipts if available. Do not provide receipts if food price information is already given on another form of documentation. **If providing receipts, we only need receipts for the last shopping trip to each store that you buy from – if that food was available to serve during the target week.**

Documents should include:

- Vendor name
- 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. WE PREFER SUMMARIES, BID LISTS AND INVENTORY REPORTS OVER INVOICES AND RECEIPTS.

DO NOT PROVIDE MULTIPLE DOCUMENTATION FOR THE SAME FOOD ITEM. FOR EXAMPLE, WE ARE INTERESTED IN DOCUMENTATION SHOWING THE COST FOR A GALLON OF 1% MILK, AND NOT DOCUMENTATION FOR EVERY TIME 1% MILK WAS PURCHASED