

APPENDIX B-1  
SFA-LEVEL INTERVIEW GUIDE

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## SFA-LEVEL INTERVIEW GUIDE

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**Interviewer instructions:** In Puerto Rico, complete the SFA-level interviews before the State-level interview if feasible. Document in the table at the end of this interview guide the specific points to clarify or confirm during the State-level interview. This interview protocol will be used for both the Central and Regional SFA interviews. The Central SFA interview should be completed first. The interviewer should tailor questions in this guide based on information provided from the Central SFA director when interviewing Regional SFA directors.

In the U.S. Virgin Islands, complete the State-level interview before the SFA-level interviews. Tailor this protocol to ask questions that were not addressed at the State level and confirm answers provided by the State-level respondents, based on notes documented in the table at the end of the State-level interview guide.

The interviewer should tailor questions in this guide based on information provided from other sources, including prior interviews, the recruiting process, and review of any documents received from any respondent. For example, if a respondent shared completed production records before the interview, do not request the records again and instead adjust the probes about the contents and completeness of the records. The district business manager only needs to be present for the early sections and can leave after topics through indirect costs are discussed.

### A. Introduction

The purpose of this interview is to determine what kinds of information are available in your SFA about the costs of reimbursable meals for the National School Lunch Program and School Breakfast Program. Reimbursement rates for school meals sold in the contiguous 48 States and the District of Columbia are assessed periodically using a rigorous cost study methodology applied to a sample of public SFAs and schools. That cost study methodology has never been applied in outlying areas such as [Puerto Rico/the U.S. Virgin Islands]. We are trying to find out if the methodology can be used to determine the cost of producing reimbursable lunches and breakfasts because an accurate assessment of meal costs could be used to adjust per-meal reimbursement rates in [Puerto Rico/the U.S. Virgin Islands].

The study is not an audit. We will not identify you or share any information you provide outside of the study team, which includes FNS reviewers. We will store any records you share with us in password-protected, secure folders or in locked filing cabinets, and we will destroy these records after the project ends. Your SFA's participation is mandatory under Section 28 of the Richard B. Russell National School Lunch Act.

<p>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 0584-0606. The time required to complete this information collection is estimated to average 3.45 hours per response for SFA directors and 2.00 hours per response for district business managers, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Department of Agriculture, Food and Nutrition Service, Office of Policy Support, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302, ATTN: PRA (0584-0606). Do not return the completed form to this address.</p>
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In case I miss anything in my notes, may I have your permission to record our conversation? We will not share the recordings outside of our study team. [IF YES, START RECORDING.]

Do you have any questions for me before we begin?

## B. Natural disaster recovery

I understand schools and school meal operations were significantly impacted by the hurricanes in fall 2017. I'd like to ask about how the school meal programs are currently operating, and how they might be operating in the 2019-2020 school year, which is when the cost study may be conducted.

1. Can you please describe how the school lunch and breakfast programs are currently operating? Are food service operations still recovering from the effects of the hurricanes? How?
2. During the first phase of the feasibility study, we encountered difficulty with phone and email connectivity. For example, we often needed to call cell phone numbers because landlines were not operational. Are you still having phone or email connectivity issues? Please describe. [Probe for the frequency and extent of outages.] How likely is it that by the 2019-2020 school year these connectivity issues will be resolved? What issues do you think will remain?
3. Do you anticipate that schools will be operating in a "steady state" by the 2019-2020 school year? For example, do you think school closures and other disruptions that might affect food purchases, meal production, staffing, or student participation will be resolved by then? If not, what changes to operations do you anticipate will persist?
  - a. [PROBE IN USVI, IF NEEDED] As an example of a disruption, during our interviews last spring in the USVI, we learned that one school was serving as a central kitchen and currently had no students as a result of the hurricanes. Have schools like this returned to normal operations? Will they by the 2019-2020 school year?

## C. Organizational structure

4. [ASK IN USVI] I understand from the Mid-Atlantic Regional Office, or MARO, that the Virgin Islands Department of Education receives Federal reimbursements for school meals and provides funds to the SFAs through quarterly budgets. From our interviews last spring and more recent discussions with MARO, we learned that this flow of funds was going to change because the Virgin Islands Department of Education was going to establish separate accounts for each SFA into which DOE would disburse funds. This would allow DOE to report outlays based on number of meals served, for example, rather than payments to vendors on the FNS-777 form. Has this change been implemented yet? If no, when is it expected to happen?
  - a. [IF CHANGE HAS OCCURRED] Could you please describe the roles of your SFA and the Virgin Islands Department of Education in the financial aspects of food service operations now?
    - i. How has the accounting system your SFA uses changed? What updates have been made (or will be made)? How has this affected school meal reimbursements?

- ii. Does your SFA develop its own budget? What is the Virgin Islands Department of Education's role in the budget process?
  - iii. Does the Virgin Islands Department of Education maintain any documentation about food service operations that is not available from your SFA? If so, what documentation? What is the name, job title, and contact information of the person who would be able to provide this documentation if we requested it in a future cost study?
  - iv. Do you expect there to be any implementation-related costs in the 2019-2020 school year, or will the costs be in a steady state?
- b. [IF CHANGE WILL OCCUR IN THE FUTURE] Could you please describe the roles of your SFA and the Virgin Islands Department of Education in the financial aspects of the food service operations currently? How will they be modified once the change in the flow of fund occurs?
- i. How will the accounting system your SFA uses change? What updates will be made? How will this affect your SFAs and school meal reimbursements?
  - ii. Currently, does your SFA develop its own budget? Will this change?
  - iii. From what account or accounts are food service employees paid?
  - iv. Does your SFA maintain any documentation about food service operations that is not available from the Virgin Islands Department of Education? If so, what documentation? What is the name, job title, and contact information of the person who would be able to provide this documentation if we requested it in a future cost study?
  - v. What kinds of costs are related to implementing the new system? Do you expect there to be any implementation-related costs in the 2019-2020 school year?
5. [ASK IN PUERTO RICO] I understand from our prior assessment and from information received from the Mid-Atlantic Regional Office that the single SFA that contains all of the public schools in Puerto Rico is currently undergoing restructuring. What goals is the restructuring intended to accomplish?
- a. What is your role in the process? What is the role of the Puerto Rico Department of Education?
  - b. What is the anticipated new organizational structure for the SFAs?
    - i. What will be the reporting structure?
    - ii. How will funds be disbursed to the Regional SFAs? Will there be one food service account or will each Regional SFA have its own food service account?
    - iii. Who will keep financial and other food service operations documentation? Will food service employees be paid by the Central SFA or Regional SFAs?
    - iv. How will meal production and planning, food purchases, and meal reimbursement reporting be divided between the Regional SFAs and the Central SFA?

- c. Can you please describe the restructuring process?
  - i. Is this process currently underway? If so, what is the status of the restructuring currently? If not, when do you anticipate the restructuring will begin?
    - a. Will the regions be phased in as new SFAs, or will all of them come on as new Regional SFAs all at once?
    - b. [IF PHASED IN] What factors are used to decide the order in which the Regional SFAs will be phased in? Which ones will be phased in first? What is the schedule to have the other SFAs phased in?
  - ii. When will the restructuring be complete?
- d. [ASK PUERTO RICO CENTRAL SFA] When we spoke to the Central SFA director in spring 2018, we understood that the Central SFA would be operational for two years after the creation of the new, Regional SFAs and that after that point, it would dissolve. Since that time, we have received an update that the Central SFA will not be dissolving after all. Is that correct?
- e. After the restructuring is complete (with each of the seven LEAs having its own SFA), what will the role of the Central SFA be?
  - i. Will you or anyone else paid by the Central SFA be providing any support functions for the Regional SFAs, or any other assistance in accounting, budgeting, meal planning, or food ordering?
  - ii. Will responsibilities be transferred as soon as the Regional SFAs are formed, or will they be transferred gradually? [IF TRANSFERRED GRADUALLY:] Can you please describe that process and schedule for me? [PROBE IF NEEDED:] Do you anticipate these responsibilities will be fully transferred to the Regional SFAs by the 2019-2020 school year? The 2020-2021 school year? Later?
  - iii. How do you anticipate the level of staffing at the central level to change? [PROBE FOR TIMELINE.]
- f. [ASK IN PUERTO RICO] We understand that the SFA(s) may also be moving to more electronic versus manual types of reporting. Is this correct?
  - i. [IF YES] What processes will become electronic? What processes will remain manual? What new programs/systems will the SFAs be using? When will they be in place? How is this different from the current manual process?

#### D. Off-budget resources and labor

The following questions are about services or other resources that your SFA uses, but are not charged to the food service account and do not appear on your financial statement.

[INTERVIEWER: For Puerto Rico, probe on how any district activities or functions may change after the restructuring. For example, will each Regional SFA be associated with one or more school districts? Additionally, the questions below can be prepopulated with information from the Phase I interviews where applicable and verified with the respondent on site.]

6. Does your school district perform any activities or functions on behalf of your SFA? For example, some school districts handle their SFA's payroll or IT, do some or all of their SFA's purchasing, do some or all of the maintenance and repair of their SFA's equipment or vehicles, or provide their SFA with warehouse space or warehouse labor.
  - a. [IF YES] What activities or functions does the school district perform for your SFA?
7. Thinking about only district staff and not school staff, does your school district pay the salary or benefits of any district personnel who work on food service activities? For example, in some SFAs the SFA director is a school district employee, not a food service employee, or the school district's business manager also serves as the SFA's business manager.
8. Now please consider school staff in [SELECTED SCHOOLS]. Do any of the school staff who are not part of the food service department perform any work in support of the food service program in the school? Food service activities can include but are not limited to cleaning food service areas and other custodial services; supervising students during meals; ordering, storing, and transporting food; or other food service administrative activities.
9. Are any wages or benefits of school food service staff in [SELECTED SCHOOLS] paid out of the district account rather than the food service account?

IF Q7, Q8, AND Q9 = NO, GO TO Q11.

10. [IF Q7, Q8, OR Q9 = YES] For every person who works on food service activities but is paid by the school district, will you be able to provide the following information?
  - Job title/description
  - Salary on any basis, for example, annual, monthly, twice per month, biweekly, weekly, or hourly
  - Total paid hours per week
  - Total paid weeks per year
  - Total hours of paid leave per year, such as sick leave, vacation, or holiday time
  - Amount of time spent on food service activities
  - Hours that they work on the NSLP and SBP versus hours that they work on CACFP meals, snacks, or at-risk suppers, or NSLP afterschool snacks, if applicable
    - a. [IF NO] What is the name, job title, and contact information of the person who would be able to provide this information if we requested it in a future cost study?
    - b. Can you [work with your colleague to] provide us *examples* of the records that show [district/school] personnel information including job title, salary, hours worked, amount of leave time, and amount of time spent on food service activities? Please redact any names, Social Security Numbers, or other personally identifiable information from these records.

11. Does your school district pay for any of your SFA's operating costs such as utilities, supplies, rent, or contracted services?

a. [IF YES] What SFA operating costs does the school district pay for?

#### E. Indirect costs

Next I'll ask some questions about how your SFA handles its indirect costs.

12. Which of the following does your school district have for indirect costs for the 2018-2019 school year—a restricted indirect cost rate, an unrestricted indirect cost rate, or an indirect cost allocation plan? [IF NONE, GO TO NEXT SECTION.]

a. Can you provide documentation that identifies the cost categories and support functions included in the district's indirect cost rate(s) or cost allocation plan(s), such as documentation submitted to the [Department of Education of Puerto Rico/Virgin Islands Department of Education] for approval?

[IF NEEDED] *Cost categories* that may be treated as indirect costs can include the following: salaries and wages; employee benefits and payroll taxes; workers' compensation; supplies and expendable equipment; equipment rental; gas, oil, or electricity; water or sewer; telephone or internet service; insurance such as liability, vehicle, or other insurance; or other purchased services. *Support functions* that may be treated as indirect costs can include: accounting, budget finance, and payroll; data processing operations and programming; administration of personnel, benefits, and human resources; purchasing and contracting; general administration and policy, such as the superintendent's office; school board; custodial and janitorial services; building operations and maintenance; equipment and vehicle operations and maintenance; refuse disposal, pest control, or other sanitation; security; storage and transportation of goods; providing and maintaining uniforms; or medical or health services or supplies.

b. [ASK IN PUERTO RICO] How will the school district(s) handle indirect costs after the restructuring? How about the Regional SFAs?

#### F. Financial statements

Now I'd like to ask about your SFA's financial statements.

13. When does the SFA fiscal year end?

a. How long after the close of the fiscal year do you have an unaudited financial statement that lists expenditures and revenues by line item?



- b. How long after the unaudited financial statement is completed is an audited statement available?
  - c. What is the most recent fiscal year for which the audited and unaudited financial statements are available?
  - d. Can you please provide us the audited and unaudited financial statements for that fiscal year?
14. [ASK IN USVI] Will the layout of the financial statements change due to the change in how funds are disbursed to the SFAs? Will the timing of the availability of the audited statement change? If yes, how?
- a. [Now that/When] the new accounting system is in place, will your SFA be able to produce an end-of-year income and expense statement?
    - i. [IF NO] Why not? Who would be able to generate the statement?
15. [ASK IN PUERTO RICO] Will the layout of the financial statements change following restructuring?
- a. [IF REGIONAL SFAS WILL HAVE THEIR OWN ACCOUNTS] Will all of the SFAs have the same layout for the financial statements? Will there be differences in the statements between the Central and Regional SFAs? Please describe. When will the Regional SFAs begin to produce their own statements? Do you expect them to have audited statements available at about the same time? Why or why not?
16. Over the last several years, have there been any meaningful differences between the audited and unaudited financial statements that would result in a different interpretation of the data?
- a. [IF YES] Can you please describe these differences? If necessary, please describe them year by year.
17. If we are to use the cost study methodology in [Puerto Rico/the U.S. Virgin Islands], we need to understand what each line item on your SFA's expenditure and revenue statements includes. I reviewed the statements you shared with us and I'd like to review some of the details with you. [INTERVIEWER: Tailor the probes based on reviewing the statements. Example probes are below. If you did not receive the statement before the visit, ask for a copy to review together.]
- Which line item in the expense statement includes SFA staff salaries?
  - Can revenues be separated for NSLP and SBP? For reimbursable and, if applicable, non-reimbursable meals?
  - Does your SFA participate in the Summer Food Service Program, or SFSP? If so, can food, labor, and other expenses for SFSP be separated from expenses for NSLP and SBP? How?
  - Which line item(s) in the revenue statement includes student payments, local government payments, and Federal reimbursements for NSLP, SBP and, if applicable, other Child Nutrition Programs?

18. Do you expect any other changes to the format or available information in your SFA's revenue and expense statement over the next few years? If so, what kinds of changes do you expect? In what time frame?
- a. [ASK IN PUERTO RICO] How will SFA revenue and expense statements change with the new electronic process/system?

Those are all the questions I have that I think needed the input from [business manager name]. The rest of my questions are about the data available about producing school meals, food purchasing, non-reimbursable food sales, and salary information for central SFA staff. [Business manager name], if you have information about any of these topics, it would be great if you could stay. Otherwise, please feel free to leave if you would like.

### G. Meal production and planning

Next I will be asking some questions about how the meals served in your SFA are produced and planned. [INTERVIEWER: For the Puerto Rico Central SFA director interview, tailor questions to ask about current meal production and planning, and how it will change after the restructuring, particularly if there will be differences across Regional SFAs. For Puerto Rico Regional SFA director interviews, tailor the questions to corroborate information provided by the Central SFA director if possible.]

19. Do any schools in your SFA provide meals, snacks, or at-risk suppers through the Child and Adult Care Food Program, or CACFP? Do any provide afterschool snacks through the NSLP?
20. Does your SFA contract with a food service management company, or FSMC? [IF NO, GO TO NEXT QUESTION.] [INTERVIEWER: Phase I indicated no FSMC in Puerto Rico or St. Thomas. Confirm whether this is still true.]
- a. What services does the FSMC provide?
    - i. Is the FSMC involved in menu preparation? Food purchasing or procuring USDA Foods? Accounting and record-keeping?
    - ii. Does the FSMC deliver prepared, pre-plated meals, or prepared foods to be assembled on site, or does the FSMC prepare meals at the schools or in central kitchens?
  - b. Are school food service workers employees of your SFA or of the FSMC?
  - c. What types of payments are included in the contract?
  - d. Can you provide us with a copy of the most recent contract?
21. Are food service employees unionized? [IF NO, GO TO NEXT QUESTION.]
- a. Does the contract require unionized employees be paid for a fixed number of hours per day or days per year regardless of whether school is in session?
  - b. Can you provide us with a copy of the most recent contract?

22. Does your SFA have any central kitchens? These are kitchens that prepare meals to distribute to schools and do not serve any of the meals on site where the kitchen is located. [IF NO, GO TO NEXT QUESTION.]
- How many central kitchens does your SFA have?
  - How many schools does [the/each] central kitchen serve?
23. Does your SFA have any production kitchens? These are kitchens that prepare meals served on site but also distribute meals to other schools. They are also known as base kitchens. [IF NO, GO TO NEXT QUESTION.]
- How many production kitchens does your SFA have?
  - How many receiving schools does [the/each] production kitchen serve?
24. Are all reimbursable lunch and breakfast menus planned at the SFA level?
- [IF YES] Are different menus planned for elementary, middle, and high schools?
    - Do all elementary schools have the same menus? What about middle and high schools?
    - Can you provide us with copies of the menus that are planned at the SFA level?
  - [IF NO] Do all schools—or only some schools—plan their own menus? [IF NO, GO TO NEXT QUESTION.]
    - If only some schools plan their own menus: Why are some menus planned at the school level, for example, due to remote location?
    - Do schools plan the entire menus for reimbursable meals, or does the SFA do most of the planning while giving schools flexibility to offer certain types of foods within a category, such as fruits and vegetables?
    - Can you provide us with copies of the menus planned by schools?
25. Does your SFA use cycle menus? [IF YES] What is the cycle frequency?
26. Do the planned menus reflect all foods that are offered in reimbursable meals? For example, do schools offer foods that are not listed in the copies of menus that you will provide/have provided? [IF NO, GO TO NEXT QUESTION.]
- What are those items?
  - Do the types of foods or portion sizes of foods offered to students differ for elementary, middle, and high schools?
  - Do schools offer choices of different meal components that students can select from, such as a choice of different entrees or different fruit items?
27. [ASK IN USVI] We understand from MARO that the U.S. Virgin Islands SFAs are implementing new menu planning software. What is the timeline for implementation? By when do you expect implementation to be complete?
- What resources are currently being used for implementation?

- b. Will the software help to perform other food service operations functions? If so, which ones?
- c. How will implementation affect meal production records or other records?

#### H. Reimbursable lunches and breakfasts

I would now like to ask you for some additional details about the information that is available about reimbursable meals, and whether your SFA will be able to report this information to us in the cost study. The following questions are about the availability of detailed information on foods prepared and served in reimbursable breakfasts and lunches over the course of a week.

28. What are the claiming percentages your SFA uses to claim Federal reimbursements for school meals?
- a. We understand that [Puerto Rico/USVI] currently uses a Socioeconomic Survey to establish claiming percentages for the entire Territory. Is this correct? Are there any plans to move to CEP? If so, when?
  - b. [ASK IN PUERTO RICO] Will claiming percentages vary by Regional SFA after the restructuring?
29. How do schools communicate to your SFA the number of school meals that are served each day?
- a. [ASK IN PUERTO RICO] How will this communication be affected by the restructuring? Will the Regional SFAs send the number of meals served to the Central SFA? If so, how?
30. Are you able to report the total number of reimbursable breakfasts and lunches served to students in one school year? Are you able to break out those counts separately for elementary, middle, and high schools?
- a. [IF APPLICABLE] How about the total number of NSLP afterschool snacks, CACFP snacks and suppers, or SFSP (that is, the Summer Food Service Program) breakfasts, lunches, suppers, and snacks?
31. Do schools in your SFA keep production records that document the foods that are prepared for and served in reimbursable meals each day, for example, the name of food, serving size, number of portions prepared and served, and so on?
- a. [IF NO] Do you have any other records, for example, from a point-of-sale, or POS, system or menu planning software, that include this information?
    - i. [IF YES] Do all schools in the SFA use the same POS system or menu planning software that includes this information, or is there variability? Can you provide me an example of the records that document the foods that are prepared for and served in reimbursable meals each day, say, for a week? [If there is variability across schools, ask for a few examples.]
  - b. [IF YES] Do all schools in the SFA use a standard template for production records, or do the production records vary in terms of the information that is documented? Can you

- provide us an example of *completed* daily production records for a typical school week for [SELECTED SCHOOLS]?
- c. [ASK IN PUERTO RICO] How might the way schools document the foods that are prepared and served each day change with the new electronic process/system?
32. We are interested in whether schools will be able to report detailed information on each food item that is offered to students as part of reimbursable meals. Do the records include the following?
- Name and portion size for each food item
  - Number of portions: Prepared, served in reimbursable meals, sold a la carte/to adults, left over, and wasted (if not documented this way, can these be estimated?)
  - Identification of USDA Foods
  - Identification of foods prepared from a recipe
33. As a potential alternative to what schools could report, we are also interested in whether you or someone on your staff would be able to report, for the entire SFA, all of the unique foods served to students during one school week and the portion sizes of each of those foods. Would this be possible? Would you be able to use planned menus to help with this task? Why or why not?
34. Do any schools prepare any foods from scratch, for example, spaghetti and meatballs, or by combining two or more ingredients, for example, a turkey and cheese sandwich?
- a. [IF NO] Just to confirm, are all the foods offered in reimbursable meals commercially prepared? [IF NO, GO TO NEXT QUESTION.]
- b. [IF YES] Do schools use standardized recipes for all foods prepared from scratch? A “recipe” could be for foods prepared from scratch or foods that combine two or more ingredients. A recipe includes the name of each ingredient used, the amount included in the recipe, and the number of portions the recipe produces.
- i. [IF SCHOOLS USE STANDARDIZED RECIPES] Do elementary, middle, and high schools use different recipes? For example, do schools produce different kinds of foods or different portion sizes of foods from recipes?
  - ii. [IF SCHOOLS USE STANDARDIZED RECIPES] Can you please provide us copies of three standardized recipes?
  - iii. [IF SCHOOLS DO NOT USE STANDARDIZED RECIPES] Will schools be able to provide a recipe that documents the name of each ingredient used, the amount included in the recipe, and the number of portions the recipe produces?
35. [IF SCHOOLS USE STANDARDIZED RECIPES] As a potential alternative to what schools could report, we are also interested in whether you or someone on your staff would be able to report the ingredients, quantities, and yields for all standardized recipes planned for use in your SFA during one school week. Would that be possible? Why or why not?
36. Do any schools offer self-serve or made-to-order food bars, such as sandwich or deli bars, salad bars, or condiment bars?

- a. [IF YES] Will schools be able to provide a list of all items offered on the food bars?
37. Do any schools in your SFA use offer-versus-serve? [IF YES] How many schools?
38. Do you expect any changes to production records that schools currently use over the next few years, in terms of the kinds of information that is documented? If so, what kinds of changes do you expect? In what time frame?
- a. [ASK IN PUERTO RICO] How will the change to an electronic reporting system lead to any changes in production records?
39. [ASK IN PUERTO RICO] How will the restructuring affect the information that is available about meal reimbursements? What information will the Central SFA have access to? What information will need to be gathered from the Regional SFAs?

#### I. Food price records

The next questions are about the sources of the foods your SFA acquires for use during the school year. [INTERVIEWER: For Puerto Rico, probe how the restructuring and move to electronic reporting will affect how food is acquired.]

40. Which entities order foods from vendors for schools to use—the [Regional or Central] SFA, [the FSMC,] the school district, or individual schools? The orders can include both fresh items and commercially prepared items.
- a. If the FSMC, school district, or schools order from vendors: Is your SFA responsible for paying for all food orders or only the food orders placed by the SFA?
  - b. If the SFA is responsible for any payments: For each vendor, does your SFA have records of the item, the unit size, the price per unit, and the quantity of each food item purchased for the past three months? For example, the records would show the quantity purchased and the unit price, such as 20 cases of peaches with six #10 cans per case at \$18.50 per case. These records might be invoices, delivery slips, or monthly statements.
    - i. [IF YES] Can you please provide us a sample of some pages from these records that show the information available for each purchase? Please share examples from each vendor your SFA uses. You do not need to share examples for the entire past three months.
    - ii. [IF YES] How often do you receive invoices from each vendor? [If needed: Can any vendors provide a monthly summary statement?]
    - iii. [IF NO] If we created a list of all the food items used in up to three schools in a school week, would you be able to provide the unit size and the price paid for each item on this list?
  - c. If the FSMC, school district, or schools are responsible for any payments: For each vendor, [does the FSMC/does the school district/do school nutrition managers] have records of the item, the unit size, the price per unit, and the quantity of each food item purchased for the past three months? For example, the records would show the quantity

purchased and the unit price, such as 20 cases of peaches with 6 #10 cans per case at \$18.50 per case. These records might be invoices, delivery slips, or monthly statements.

- i. [IF YES] Can you please provide us a sample of some pages from these records that show the information available for each purchase? Please share examples from multiple vendors, if applicable. You do not need to share examples for the entire prior three months.
  - ii. [IF YES] How often [does the FSMC/does the school district/do school nutrition managers] receive invoices from each vendor? [If needed: Can any vendors provide a monthly statement?]
  - iii. [IF NO] If we created a list of all the food items used in up to three schools in a school week, would you be able to provide the unit size and the price paid for each item on this list?
41. Does your SFA have a list or other records of the USDA Foods (that is, donated commodities) acquired, the unit size, the quantity, and the USDA-assigned values of each commodity acquired for the past three months? For example, the records would show the quantity acquired and the unit price, such as 20 cases of peaches with 6 #10 cans per case at \$18.50 per case.
- a. [IF YES] Does your SFA acquire any processed food items that contain USDA Foods?
  - b. [IF YES] Does your SFA have records that show which USDA Foods are used in processed items? For example, if the item is a processed pizza, the records would show whether the pizza contains USDA flour or cheese or both.
  - c. [IF YES] Can you please provide us a sample of some pages from these records that show the information available for each USDA Food [including processed items]? Please share examples from multiple vendors, if applicable. You do not need to share examples for the entire prior three months.
    - i. [IF NO] If we created a list of all the USDA Food items used in up to three schools in a school week, would you be able to provide the unit size and USDA-assigned value for each item on this list?
42. Does your SFA purchase fruits and vegetables through the U.S. Department of Defense Fresh Fruit and Vegetable Program, also called DoD Fresh?
- a. [IF YES] Does your SFA have records of the item, the unit size, the price per unit, and the quantity of the fruits and vegetables purchased through DoD Fresh for the past month? For example, the records might show the purchase of five 100-count cases of apples for \$35.00 per case.
  - b. [IF YES] Can you please provide us a sample of some pages from these records that shows the information available for each purchase? You do not need to share a sample for the entire prior month.
  - c. [IF NO] If we created a list of all the DoD Fresh items used in up to three schools in a school week, would you be able to provide the unit size and price paid for each item on this list?



43. [ASK IN PUERTO RICO] How will the restructuring affect food purchasing practices? What records will be held by the Central SFA? What information will need to be gathered from the Regional SFAs [or individual schools]?

#### J. Non-reimbursable foods

Now I am going to ask about the availability of detailed information on foods offered or sold outside of reimbursable school meals in a week—we refer to these foods as *non-reimbursable foods*. These could be adult meals, foods that are sold a la carte in a cafeteria serving line, in vending machines located in the cafeteria or elsewhere in the school building, or at a school store, food cart, or snack bar.

44. Do the food service departments in any schools in your SFA sell any non-reimbursable foods or beverages? Do they serve meals to food service workers or other staff? We are only interested in non-reimbursable items that are offered or sold by your food service department, not by other entities.

- a. [IF NO] I just want to confirm that the school food service departments generate no revenue from the sale of foods outside of reimbursable meals. Is that correct?
- b. [IF YES] Are you able to report the total number of meals and snacks served to adults in one school year?
  - i. [IF YES] Are you able to break out those counts separately for breakfasts and lunches [and snacks]? Are you able to break out those counts separately for elementary, middle, and high schools?
- c. [IF YES] Do you have any reports, for example, from a POS system, that document the type and number of these foods that were offered or sold each day? Can you provide us an example of a report that shows this, or any available information, such as a weekly report on the service or sale of non-reimbursable foods and beverages?

45. If schools' food service departments do not sell any non-reimbursable foods: Do you anticipate that school food service departments will start selling foods or beverages outside of reimbursable meals over the next few years [and is this related to the restructuring]? [GO TO NEXT SECTION.]

46. Can schools provide information on the total dollar value of daily non-reimbursable foods sales? If schools cannot provide daily sales information for non-reimbursable foods, can they provide weekly sales information?

47. For non-reimbursable food items that are either pre-packaged or made from recipes, can schools in your SFA provide the following information?

- Food name
- Portion size
- For pre-packaged items, the manufacturer or brand name and product code or a description of the item, such as its type, for example, whole wheat bread or banana-nut muffin; form, such as fresh or frozen fruit; flavor, such as chocolate milk; and fat content, for example, reduced-fat chips



- Number of portions sold on site, sent off site to be sold at other schools, left over for later use, and wasted

48. Do you expect any changes in the next few years to the non-reimbursable foods records that schools currently use, in terms of the kinds of information that is documented? If so, what kinds of changes do you expect? In what time frame?

- a. [ASK IN PUERTO RICO] How might the change to an electronic reporting system lead to any changes in the types of records that are available about non-reimbursable foods?

#### K. SFA central staff and school-based staff

The following questions are about SFA central staff and school-based staff.

49. Do you have a master list of all staff who work full- or part-time on central SFA activities and are paid from the food service account?

- a. [ASK IN PUERTO RICO] What about full-or part-time staff who work on school food service activities in the Regional SFAs?
- b. What about full- or part-time staff who work on school food service activities in [SELECTED SCHOOLS] and are paid from the food service account?
- c. [IF Q49 OR Q49A OR Q49B = YES] For every person on [that list/those lists], will you be able to provide the following information?

- Job title/description
  - Salary on any basis, for example, annual, monthly, twice per month, biweekly, weekly, or hourly
  - Whether or not the person receives fringe benefits
  - Hours per week that they work for the [SFA/school]
  - Weeks per year that they work for the [SFA/school]
  - Total hours of paid leave per year, such as sick leave, vacation, or holiday time
  - Amount of time spent on food service activities such as administration, nutrition education and promotion, or meal production
  - If applicable: Hours that they work on the NSLP and SBP versus hours that they work on CACFP meals, snacks, or at-risk suppers, or NSLP afterschool snacks
- i. [IF NO] What is the name, job title, and contact information of the person who would be able to provide this information if we requested it in a future cost study?
  - ii. Can you [work with your colleague to] provide *examples* of the records that show [SFA/school] personnel information including job title, salary, receipt of fringe benefits for the current school year, hours worked in a pay period, and amount of leave time? Please redact any names, Social Security Numbers, or other personally identifiable information from these records.

50. What is your SFA's or school district's fringe benefit rate? A fringe benefit rate is the total amount the SFA spends for fringe benefits divided by total annual salaries paid to staff receiving fringe benefits.
- a. [ASK IN PUERTO RICO] Will fringe rates differ between the Central SFA and Regional SFAs? Will rates differ across the Regional SFAs?

L. Closing

51. [IF RESPONDENT WILL SUBMIT RECORDS] I have in my notes that you will share [LIST RECORDS] with me. Let's gather those documents now.

[INTERVIEWER: If records cannot be provided while interviewer is onsite, provide instructions to post to secure website by [DATE].]

Those are all the questions I had for you today. Thank you for your time.

**Interviewer instructions:** For each section in the interview guide, document specific points to clarify or confirm during the State-level interview if it is conducted after the SFA-level interviews.

<b>Section</b>	<b>Notes</b>
B. Natural disaster recovery	
C. Organizational structure	
D. Off-budget resources and labor	
E. Indirect costs	
F. Financial statements	
G. Meal production and planning	
H. Reimbursable lunches and breakfasts	
I. Food price records	
J. Non-reimbursable foods	
K. SFA central staff and school-based staff	

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