

G1. STATE AGENCY INDIRECT COST SURVEY (GROUP 3 & FULL OUTLYING AREAS)

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

**USDA/Food and Nutrition Service
School Nutrition and Meal Cost Study-II
State Agency Indirect Cost Survey**



INTRODUCTION

FNS has contracted with Mathematica Policy Research, Insight Policy Research, Decision Information Resources, and Agralytica to conduct the School Nutrition and Meal Cost Study-II (SNMCS-II) for school year 2019–2020.

Your participation is vital to informing future policies for school meals to ensure the meals contribute to a healthy future for all children.

[GROUP 3: This important study will (1) describe the food and nutritional quality of school meals and afterschool snacks, (2) update information on the school food environment and food service policies and practices, (3) estimate the cost to produce school meals and snacks, and (4) collect information about student participation, satisfaction, and dietary intake. Having updated information about the school meals programs will help States, SFAs, and schools better serve students.]

[OACS: This important study will estimate the cost to produce school meals in your [State/Territory].]

All information gathered for this study is for research purposes only and will not affect meal reimbursements to participating schools or school meal program benefits of participating households.

State Agency Indirect Cost Survey. The purpose of this survey is to gather information about local education agency indirect cost rates in your State. In this survey, the term “public local educational agency” or “public LEA” refers to public school districts, independent charter schools, and other public agencies operating schools at the local level. Please complete the survey by [DATE].

USDA/FNS needs your participation to assure that this study fairly and accurately represents the indirect costs of school meals. We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Mathematica toll-free at XXX-XXX-XXXX, or send an e-mail to [EMAIL].

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 10 minutes 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. All information will be kept private under the Privacy Act to the extent allowed by law. 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-xxxx). Do not return the completed form to this address.

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

A. RESPONDENT INFORMATION

1a. What is your name, job title, telephone number, email address, and the State agency you represent?

Name: _____

Job title: _____

Telephone number: _____

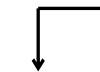
E-mail: _____

Agency: _____

1b. Are you responsible for approving public LEAs' indirect cost rate applications or cost allocation plans for SY 2019-2020?

1 Yes → **GO TO ROLES FOR DETERMINING INDIRECT RATES**

0 No



1c. What is the contact information for the official in your State responsible for approving public LEAs' indirect cost rate applications or cost allocation plans for SY 2019-2020?

Name: _____

Job title: _____

Telephone number: _____

E-mail: _____

Agency: _____

B. ROLES FOR DETERMINING INDIRECT COST RATES

The following questions are about the role your SA has in determining indirect cost rates. Below are definitions of some key terms that are used throughout the survey.

DEFINITIONS OF KEY TERMS USED IN THIS SURVEY

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

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

2. Which of the following statements best describes the role of the State agency (SA) in determining how public LEAs allocate indirect costs to their programs or activities in reporting expenses for SY 2019-2020? (Check one answer in each row.)

	CHECK ONE PER ROW		
	YES	NO	DON'T KNOW
SA Role for Public LEAs			
a. SA computed indirect cost percentage rate(s)	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
b. SA approved LEA applications for indirect cost percentage rate(s)	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
c. SA approved LEA cost allocation plan(s) using factor(s) other than percentage of direct costs (<i>Specify below.</i>) <i>(If yes) What factors other than percentage of direct costs were used in the cost allocation plan(s)?</i> _____	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
d. SA provided guidance to LEAs regarding cost allocation plan(s) using factor(s) other than percentage of direct costs (<i>Specify below.</i>) <i>(If yes) What guidance was provided to LEAs regarding cost allocation plan(s) using factors other than percentage of direct costs?</i> _____	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
e. Other SA role regarding LEA indirect costs (<i>Specify below.</i>) <i>(If yes) What was the SA's role regarding indirect costs?</i> _____	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>

IF THE ANSWERS IN QUESTION 2A AND 2B ARE "NO" OR "DON'T KNOW," GO TO THE END OF THE SURVEY.

C. RESTRICTED AND UNRESTRICTED INDIRECT RATES

The following questions are about the use and application of restricted and unrestricted indirect rates.

Below are the definitions of indirect cost rates used in this survey.

DEFINITIONS OF INDIRECT COST RATES USED IN THIS SURVEY

Indirect cost rate is the ratio of the indirect cost to the base of direct costs, or the direct costs of programs and activities that benefit from the indirect costs. Multiplying the indirect cost rate by the direct cost of a program yields the indirect cost of the program.

Restricted indirect cost rates (restricted rates) are used for grants, such as Title I, with a requirement that Federal funds supplement, not supplant, non-Federal funds. This means that the State and local agencies are expected to use their own resources to finance the educational services, including related administrative costs.

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

3a. What proportion of the State's public LEAs' restricted indirect cost rates for SY 2019-2020 did the SA compute or approve?

- 1 All
- 2 Some
- 3 None
- d Don't know

3b. What proportion of the State's public LEAs' unrestricted indirect cost rates for SY 2019-2020 did the SA compute or approve?

- 1 All
- 2 Some
- 3 None
- d Don't know

The following question deals with the support functions that are included in indirect cost rate(s).

Below are the definitions of support functions used in this survey.

DEFINITIONS OF SUPPORT FUNCTIONS USED IN THIS SURVEY

Accounting, budget, finance, and payroll includes tasks to process payments to and from the LEA, maintain financial records, manage cash, and produce financial reports.

Data processing operations and programming includes all support for mainframe, server, and client computers, and for communications networks (voice and data).

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.).

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).

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

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

Custodial and janitorial means routine cleaning, storage, setting up/rearranging furniture, and other work performed by staff or contractors whose primary work is these activities.

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).

Equipment and vehicle operations and maintenance includes management of motor pools, routine maintenance and repair of vehicles, and routine maintenance and report of equipment.

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

Security includes tasks to ensure the safety of students, LEA personnel, and LEA property.

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

Providing and maintaining uniforms includes obtaining, distributing, and cleaning uniforms for LEA personnel.

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

4. For public LEAs, which of the following support functions (as defined on the previous page) are treated as indirect costs in each type of indirect cost rate approved by the SA for SY 2019-2020?

IF 3A = NONE OR DON'T KNOW (STATE DID NOT COMPUTE OR APPROVE RESTRICTED RATES), CHECK "NO RESTRICTED RATES" AND SKIP THE REST OF THE COLUMN.

IF 3B = NONE OR DON'T KNOW (STATE DID NOT COMPUTE OR APPROVE UNRESTRICTED RATES), CHECK "NO UNRESTRICTED RATES" AND SKIP THE REST OF THE COLUMN.

Support function	CHECK ONE RESPONSE FOR EACH ROW IN EACH COLUMN					
	Was this treated as an indirect cost?					
	Restricted Rate			Unrestricted Rate		
	<input type="checkbox"/> No restricted rates (SKIP REST OF COLUMN)			<input type="checkbox"/> No unrestricted rates (SKIP REST OF COLUMN)		
	YES	NO	DON'T KNOW	YES	NO	DON'T KNOW
a. Accounting, budget, finance, and payroll	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
b. Data processing operations and programming	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
c. Administration of personnel, benefits, and human resources	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
d. Purchasing and contracting	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
e. General administration and policy (Superintendent's office, School Board, etc.)	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
f. Custodial and janitorial	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
g. Building operations and maintenance	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
h. Equipment and vehicle operations and maintenance	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
i. Refuse disposal, pest control, and other sanitation	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
j. Security	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
k. Storage and transportation of goods	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
l. Providing and maintaining uniforms	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
m. Medical/health services and supplies	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>

