G13. SFA Follow-up Cost Interview (Group 3 & FULL AND LIMiTED outlying areas)

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***Note to Reviewer: The burden associated with Appendix G14 is included in the burden disclosure statement for this appendix.***



OMB Control Number: 0584-XXXX

Expiration Date: XX/XX/XXXX

**School Nutrition and Meal Cost Study-II**

**SFA Follow-up Cost Interview**

**Includes the following instruments:**

**Food Service Expense Statement Follow-Up**

**Food Service Revenue Statement**

**Food Service Indirect Cost Follow-Up**

**Sponsored by:**

U.S. Department of Agriculture

Food and Nutrition Service

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 for Group 3 and Full Outlying Area respondents and 1 hour and 45 minutes per response for Limited Outlying Area respondents, 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.

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**USDA/Food and Nutrition Service**

**School Nutrition and Meal Cost Study-II**

**Food Service Expense Statement Follow-Up**

**Hello. My name is [NAME], calling from Mathematica in regard to the USDA/FNS School Nutrition and Meal Cost Study-II. We scheduled this time to go over the expense and revenue questions that we have. Does this time still work for you?**

**IF YES, PROCEED WITH INTERVIEW.**

**IF NO, RESCHEDULE INTERVIEW.**

**Great. Do you have the Expense and Revenue Statement and the Follow-Up Cost Interview documents that I sent to you for this discussion?**

**IF YES, PROCEED WITH INTERVIEW.**

**IF NO, EMAIL, FAX, OR FEDEX FORMS AND RESCHEDULE APPOINTMENT.**

**IF OTHER RESPONDENTS WILL BE INCLUDED:**

**When I spoke to you before, you mentioned [NAMES] should also be included on this call. Are they with you now?**

**IF YES, PROCEED WITH INTERVIEW.**

**IF NO, RESCHEDULE INTERVIEW.**

**I will begin by asking questions about your SFA’s final expense statement for school year 2019-2020, then questions about fringe benefit rates, and then questions about your SFA’s final revenue statement. Finally I will ask questions about your SFA’s indirect costs.**

**Let’s start with the expense statement. Please have the documents that we sent in front of you for reference.**

**Please open the “Follow Up Cost Interview Reference Guide” to “Handout 1: Expense Categories and Definitions.”**

**Interview respondents**

* **SFA Director**
* **Business Manager**

**Additional Respondents**

Name: Title:

Phone: Email:

Name: Title:

Phone: Email:

School Food Service Expense Statement

1. ABSTRACTOR: CHECK ONE BASED ON INFORMATION PROVIDED IN ADVANCE AND PRE-RECORD TOTALS FOR EXPENSE CATEGORIES A-E ON THE FOOD SERVICE EXPENSE STATEMENT WORKSHEET:

🞏 2019-2020 SCHOOL YEAR EXPENSE REPORT TO STATE CHILD NUTRITION AGENCY PROVIDED

🞏 2019-2020 SCHOOL YEAR EXPENSE STATEMENT FOR SCHOOL FOOD SERVICE ACCOUNT FROM DISTRICT FINANCIAL STATEMENTS PROVIDED

Thank you for providing a copy of your SFA’s final food service expense statement for the 2019-2020 school year prior to this call. [I/Members of our team] pulled information from this statement and populated a grid, as we did last school year. I am going to walk through this grid with you now to make sure what we have is accurate and complete, and to follow up on any expenses that we were not able to find or classify. I’ll start with labor and then ask about non-labor expenses.I also have a copy of the expense statement provided for reference.

1. I see the expense statement covers the [YYYY-YYYY] school year, and covers [DATE] to [DATE]. Is that correct?

INTERVIEWER NOTE: If incorrect, overwrite fields with the corrected dates.

**PERIOD COVERED BY STATEMENT:**

**\_\_\_/\_\_\_\_\_/\_\_\_\_\_ to \_\_\_\_/\_\_\_\_\_/\_\_\_\_\_**

**INTERVIEWER: REVIEW FINAL EXPENSE STATEMENT AND FOLLOW-UP QUESTIONNAIRE, AS WELL AS THE LIST OF QUESTIONS FROM THE ABSTRACTOR.** **ASK RESPONDENT FOR CLARIFICATION OR FINAL AMOUNTS ONLY FOR QUESTIONS FLAGGED BY ABSTRACTOR.**

**COMPLETING THE GRID**

Let’s start with labor expenses.

IF CONFIRMING AMOUNT ABSTRACTED: For [EXPENSE ITEM NAME], I recorded [DOLLAR AMOUNT] of expenses from the costs named [EXPENSE STATEMENT LINE ITEM NAME(S)] in your expense statement. Can you confirm that’s correct, and that you had no other costs for school year 2019-2020 for [EXPENSE ITEM NAME]?

RECORD ADDITIONAL EXPENSES, IF NEEDED, AND MARK “CATEGORY CONFIRMED CORRECT” WHEN FINISHED REVIEWING ALL LINES.

IF NO AMOUNT WAS ABSTRACTED: We were not able to find a line item in your expense statement that mapped to [EXPENSE ITEM NAME]. Can you confirm that the SFA had no expenses of this type for school year 2019-2020?

(If expenses) What was the total expense for this item in school year 2019-2020? RECORD DOLLAR AMOUNT IN GRID.

**IF THE RESPONDENT IS UNABLE TO GIVE THE FULL BREAKDOWN OF EACH EXPENSE TYPE IN A CATEGORY, BUT THE TOTAL FOR THE CATEGORY IS AVAILABLE:** RECORD TOTAL ON CATEGORY TOTAL LINE (E.g., *TOTAL SALARIES AND WAGES*)

(If no expenses): CHECK “Not Applicable” IN GRID.

PROCEED TO NEXT CATEGORY. REPEAT QUESTIONS ABOVE.

SCHOOL FOOD SERVICE EXPENSE STATEMENT WORKSHEET

ASK THE RESPONDENT TO REFER TO HANDOUT 1: EXPENSE CATEGORIES AND DEFINITIONS.

|  | **A.** | **B.** | **C.** | **D.** | **E.** | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| MAJOR CATEGORY  ***Sub Category***  Item | **Is [ITEM] listed on the expense statement as its own separate line item(s)?** | **Is some or all of [ITEM] included in another line item on the expense statement?** | **(IF YES TO A OR B)  Which item(s) contains this cost?** | **School Year  2019-2020 Cost** | **(IF YES TO A OR B)**  **Is any of this item also included somewhere else?**  **(IF NO TO A AND B)**  **Why is this item not included as its own line item on the  expense report?** | | |
| A. LABOR |  |  |  |  |  | | |
| ***Salaries and wages of:*** |  |  |  |  |  | | |
| **TOTAL SALARIES AND WAGES** | | | | $ |  |  |  |
| 1. Regular food service employees | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 2. Other regular district employees | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 3. Temporary employees | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| A. LABOR (continued from previous page) | | | | | | | |
| ***Fringe benefits and payroll taxes*** | | | | | | | |
| **TOTAL FRINGE BENEFITS AND PAYROLL TAXES** | | | | $ |  |  |  |
| 4. Social security taxes (including Medicare and FICA) | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 5. Unemployment compensation (government benefit) | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 6. Workers’ compensation (private insurance) | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 7. Health insurance | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 8. Retirement contributions (e.g., pensions) | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 9. Other benefits (life insurance, disability insurance, sick leave, long term disability, etc.) | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| **TOTAL LABOR COST** | | | | **$** |  |  |  |

🞏 Labor category confirmed correct

|  | **A.** | **B.** | **C.** | **D.** | **E.** | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| MAJOR CATEGORY  ***Sub Category***  Item | **Is [ITEM] listed on the expense statement as its own separate line item(s)?** | **Is some or all of [ITEM] included in another line item on the expense statement?** | **(IF YES TO A OR B)  Which item(s) contains this cost?** | **School Year 2019-2020 Cost** | **(IF YES TO A OR B)**  **Is any of this item also included somewhere else?**  **(IF NO TO A AND B)**  **Why is this item not included as its own line item on the expense report?** | | |
| B. OTHER DIRECT OPERATING COSTS | | | | | | | |
| ***Supplies and expendable equipment:*** | | | | | | | |
| **TOTAL SUPPLIES AND EXPENDABLE EQUIPMENT** | | | | $ |  |  |  |
| 1. Food production supplies and expendable equipment | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 2. Transportation supplies (gas, grease, oil, tires, etc.) | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 3. Office supplies and expendable equipment | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 4. Other supplies and expendable equipment | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **A.** | **B.** | **C.** | **D.** | **E.** | | |
| MAJOR CATEGORY  ***Sub Category***  Item | **Is [ITEM] listed on the expense statement as its own separate line item(s)?** | **Is some or all of [ITEM] included in another line item on the expense statement?** | **(IF YES TO A OR B)  Which item(s) contains this cost?** | **School Year 2019-2020 Cost** | **(IF YES TO A OR B)**  **Is any of this item also included somewhere else?**  **(IF NO TO A AND B)**  **Why is this item not included as its own line item on the expense report?** | | |
| B. OTHER DIRECT OPERATING COSTS (continued from previous page) | | | | | | | |
| ***Utilities:*** | | | | | | | |
| **TOTAL UTILITIES** | | | | $ |  |  |  |
| 5. Energy (gas, electric, etc.) | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET |
| 6. Other utilities (water, sewer) | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET |
| ***Rent:*** | | | | | | | |
| **TOTAL RENT** | | | | $ |  |  |  |
| 7. Equipment/vehicle rental | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 8. Storage space rental | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 9. Other space rental | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |

|  | **A.** | **B.** | **C.** | **D.** | **E.** | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| MAJOR CATEGORY  ***Sub Category***  Item | **Is [ITEM] listed on the expense statement as its own separate line item(s)?** | **Is some or all of [ITEM] included in another line item on the expense statement?** | **(IF YES TO A OR B)  Which item(s) contains this cost?** | **School Year 2019-2020 Cost** | **(IF YES TO A OR B)**  **Is any of this item also included somewhere else?**  **(IF NO TO A AND B)**  **Why is this item not included as its own line item on the expense report?** | | |
| B. OTHER DIRECT OPERATING COSTS (continued from previous page) | | | | | | | |
| ***Contracted services/interagency payments:*** | | | | | | | |
| **TOTAL CONTRACTED SERVICES/INTERAGENCY PAYMENTS** | | | | $ |  |  |  |
| 10. Professional services | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 11. Food service management company fees | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 12. Repairs and maintenance of equipment | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 13. Storage | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 14. Transportation | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 15. Insurance and bond premiums | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 16. Other contracted services | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| ***Miscellaneous direct operating costs:*** | | | | | | | |
| **TOTAL MISCELLANEOUS DIRECT OPERATING COSTS** | | | | $ |  |  |  |
| 17. Communications | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 18. Travel/miscellaneous | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| **TOTAL OTHER DIRECT OPERATING COSTS** | | | | $ |  |  |  |

🞏 Other direct costs category confirmed correct

|  | **A.** | **B.** | **C.** | **D.** | **E.** | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| MAJOR CATEGORY  ***Sub Category***  Item | **Is [ITEM] listed on the expense statement as its own separate line item(s)?** | **Is some or all of [ITEM] included in another line item on the expense statement?** | **(IF YES TO A OR B)  Which item(s) contains this cost?** | **School Year 2019-2020 Cost** | **(IF YES TO A OR B)**  **Is any of this item also included somewhere else?**  **(IF NO TO A AND B)**  **Why is this item not included as its own line item on the  expense report?** | | |
| C. EQUIPMENT PURCHASES AND DEPRECIATION COSTS | | | | | | | |
| ***Equipment purchase:*** | | | | | | | |
| **TOTAL EQUIPMENT PURCHASE COST** | | | | $ |  | | |
| 1. Kitchen equipment | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 2. Motor vehicles | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 3. Other equipment | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| ***Equipment depreciation:*** | | | | | | | |
| **TOTAL DEPRECIATION COST** | | | | $ |  | | |
| 4. Cafeteria/kitchen | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  $ |
| 5. Other | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 INCLUDED IN INDIRECT COST LINE ITEM | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  $ |
| **TOTAL EQUIPMENT PURCHASE AND DEPRECIATION** | | | | $ |  |  |  |

🞏 Equipment purchase and depreciation category confirmed correct

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **A.** | **B.** | **C.** | **D.** | **E.** | |
| MAJOR CATEGORY  ***Sub Category***  Item | **Is [ITEM] listed on the expense statement as its own separate line item(s)?** | **Is some or all of [ITEM] included in another line item on the expense statement?** | **(IF YES TO A OR B)  Which item(s) contains this cost?** | **School Year 2019-2020 Cost** | **(IF YES TO A OR B)**  **Is any of this item also included somewhere else?**  **(IF NO TO A AND B)**  **Why is this item not included as its own line item on the expense report?** | |
| D. INDIRECT COSTS | | | | | | |
| 1. Indirect cost for SY 2019-2020 | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| 2. Indirect cost for prior year(s) | □ YES  □ NO  □ NA | □ YES  □ NO |  | $ | 🞏 SEPARATE DOC  (Collect and Record in Column D) | 🞏 OFF-BUDGET  (Provide estimate)  $ |
| **TOTAL INDIRECT COSTS** | | | | $ |  | |

🞏 Indirect costs category confirmed correct

**SECTION E: FOOD EXPENSES**

PROGRAMMER NOTE: PREFILL RESPONSES TO THIS SECTION FROM PRELIMINARY FOOD SERVICE EXPENSE STATEMENT INSTRUMENT.

INTERVIEWER NOTE: CONFIRM THAT RESPONSES PROVIDED DURING PRIOR INTERVIEW ARE STILL ACCURATE. IF NOT, CHANGE RESPONSE.

E1. Can you confirm that the expense for purchased food reflects the value of food [received/used] during the school year?

**PROBE: The value *received* is called cash-based reporting and the value *used* is called accrual-based reporting. Accrual-based reporting represents the value of the food used during the period regardless of when it was purchased.**

VALUE RECEIVED (CASH) 1

VALUE USED (ACCRUAL) 2

OTHER **How is purchased food reported?** 3

E2. What is the total expense for purchased food [received/used] for the 2019-2020 school year, excluding the value of any USDA Foods, also known as donated commodities?

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ AMOUNT

|  |
| --- |
| PROGRAMMER BOX  IF ACCRUAL-/USE-BASED REPORTING (E1=2), GO TO E5. ELSE GO TO E3. |

E3. Can you confirm that the value of the purchased food inventory at the start and end of the 2019-2020 school year, or the change in the value of the inventory over the year, [is/is not] documented or reported?

INTERVIEWER NOTE: MARK “REPORTED” IF THE CHANGE IN VALUE IS NOT DIRECTLY REPORTED BUT CAN BE CALCULATED USING THE REPORTED STARTING AND ENDING INVENTORY VALUES.

REPORTED 1

NOT REPORTED 0 GO TO E5

E4a. What is the change in value of the purchased food inventory received over the 2019-2020 school year?

**PROBE: During our prior interview, you said this was reported on [the expense statement/DOCUMENT NAME FROM E3].**

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ STARTING INVENTORY VALUE

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ENDING INVENTORY VALUE

OR

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ CHANGE IN VALUE

E4b. Does the SFA determine the value of the purchased food inventory by the purchase cost, current cost or market value, average cost, or some other way?

PURCHASED COST 1

CURRENT COST OR MARKET VALUE 2

AVERAGE COST 3

FOOD SERVICE MANAGEMENT COMPANY 4

OTHER **How is the value determined?** 99

E5. Can you confirm that this SFA [does/does not] receive USDA Foods, also known as donated commodities?

DOES RECEIVE USDA FOODS 1

DOES NOT RECEIVE USDA FOODS 0 GO TO E18

E6. Can you confirm that the value of USDA Foods received by the SFA [is/is not] documented or reported?

REPORTED 1

NOT REPORTED 0 GO TO E13

E7. Can you confirm that the reported expense for USDA Foods reflects the value of food [received/used] during the school year?

PROBE: The value *received* is called cash-based reporting and the value *used* is called accrual-based reporting. Accrual-based reporting represents the value of the food used during the period regardless of when it was purchased.

VALUE RECEIVED (CASH) 1

VALUE USED (ACCRUAL) 2

OTHER **How is USDA Foods value reported?** 3

E8. What is the total value of USDA Foods [received/used] for school year 2019-2020?

PROBE: During our prior interview, you said this was reported on [the expense statement/DOCUMENT NAME FROM E7].

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ AMOUNT

|  |
| --- |
| PROGRAMMER BOX  IF ACCRUAL-/USE-BASED REPORTING (E7=2), GO TO E11. ELSE GO TO E9. |

E9. Is the value of USDA Foods inventory at the start and end of the 2019-2020 school year, or the change in the value of the inventory over the year, still [not] documented or reported?

INTERVIEWER NOTE: MARK “REPORTED” IF THE CHANGE IN VALUE IS NOT DIRECTLY REPORTED BUT CAN BE CALCULATED USING THE REPORTED STARTING AND ENDING INVENTORY VALUES.

REPORTED 1

NOT REPORTED 0 GO TO E13

E10. What is the change in value of the USDA Food inventory received over the 2019-2020 school year?

PROBE: During our prior interview, you said this was reported on [the expense statement/DOCUMENT NAME FROM E10].

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ STARTING INVENTORY VALUE

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ENDING INVENTORY VALUE

OR

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ CHANGE IN VALUE

E11. Can you confirm that this amount [does/does not] include the value of discounts or rebates received for purchases of processed foods made from USDA Foods?

INCLUDES 1 GO TO E13

DOES NOT INCLUDE 0

NOT APPLICABLE N GO TO E13

E12. What is the value of discounts or rebates received for purchases of processed foods made from USDA Foods for school year 2019-2020?

PROBE: During our prior interview, you said this was reported on [DOCUMENT NAME FROM E12].

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ VALUE of discounts/rebates

E13. Can you confirm that your SFA [paid/did not pay] the State for any costs associated with the storage, transportation, or processing of USDA Foods (also known as donated commodities) received by the SFA?

SFA PAID THE STATE 1

SFA DID NOT PAY THE STATE 0 GO TO E18

E14. What was the total amount paid by the SFA to the State for the storage, transportation, or processing of USDA Foods in the 2019-2020 school year?

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ amount

DON’T KNOW D

E15. Can you confirm that these payments [do not] appear as a separate line item on the SFA expense statement?

SEPARATE LINE ITEM 1 GO TO E18

NOT SEPARATE LINE ITEM 0

E16. Can you confirm that these payments [were/were not] deducted from meal reimbursements due to the SFA?

DEDUCTED 1 GO TO E18

NOT DEDUCTED 0

E17. How are these charges accounted for?

E18. Did your SFA receive any food for the 2019-2020 school year that it did not pay for, aside from USDA Foods?

PROBE: In other words, did any money for food purchases come from outside the food service account or did the SFA receive free foods, aside from USDA Foods?

YES 1

NO 0 GO TO F1

E19. What is the estimated value of this food for the 2019-2020 school year?

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ VALUE

**SECTION F: UTILITIES AND EQUIPMENT SUPPLEMENT**

Now I will ask about utility and equipment depreciation costs that are not charged to the school food service account, either as direct or indirect charges.

F1. First, last school year you reported that food service [used/did not use any] utilities that were not directly or indirectly charged to the school food service account. We are calling these “unreported” utility costs. To confirm, did food service have any unreported utility costs during school year 2019-2020?

YES 1

NO 0 GO TO F4

F2. Can you provide actual or estimated costs for utilities that were not directly or indirectly charged for the sampled kitchens or the SFA overall for the 2019-2020 school year?

SAMPLED KITCHENS: [LIST]

PROBE: Last school year, you referred to [NAME OF DOCUMENT F4].

YES 1

NO 0

F3. For [each of the following kitchens and the SFA overall/each of the following kitchens/the SFA overall], what are the unreported utility costs for the 2019-2020 school year? Are the unreported utility costs actual costs or estimated costs?

Interviewer note: if there are no UNREPORTED utility costs FOR THE KITCHEN, enter $0.00 in column b.

|  |
| --- |
| PROGRAMMER BOX  POPULATE GRID WITH THE NAMES OF ALL SAMPLED SCHOOLS, PRODUCTION AND CENTRAL KITCHENS TIED TO SAMPLED SCHOOLS, AND THE SFA NAME. |

|  |  |  |  |
| --- | --- | --- | --- |
| **A. Kitchen Name (School/Facility)** | **B. Unreported utility costs for SY 2019-2020** | **C. Actual or estimated** | **D. Not Available/ Cannot Report** |
| [FILL] | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |
| [FILL] | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |
| [FILL] | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |
| [FILL] | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |
| [FILL] | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |
| SFA overall | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |

|  |
| --- |
| PROGRAMMER BOX  IF REPORTED UTILITY COSTS AS DIRECT OR INDIRECT COSTS ABOVE (B5a=1 or B5b=1 or B5e=1 or 2 or B6a=1 or B6b=1 or B6e=1 or 2), SOFT CHECK: Please confirm that these costs are in addition to utility costs listed on the expense statement, indirect costs, and any separate reported costs. This will help us avoid double-counting these costs. |

|  |
| --- |
| PROGRAMMER BOX  If SFA doesn’t own major equipment (on-site F5=2 or 3), skip to revenue statement. |

F4. Next, last school year, you reported that [all of the equipment depreciation costs were/some of the equipment depreciation costs were not] directly or indirectly charged to the school food service account. In other words, you said that you [had/did not have] “unreported” equipment depreciation costs. To confirm, were all costs for food service equipment depreciation charged to the school food service account during school year 2019-2020?

YES 1 GO TO REVENUE

NO 0

F5. Can you provide actual or estimated equipment depreciation costs that were not directly or indirectly charged for the sampled kitchens or the SFA overall for the 2019-2020 school year?

SAMPLED KITCHENS: [LIST]

PROBE: Last school year, you referred to [NAME OF DOCUMENT F10].

YES 1 GO TO F7

NO 0

F6. Can you provide the initial purchase price for food service equipment in any of the sampled kitchens or the SFA overall?

YES 1

NO 0 GO TO REVENUE

|  |
| --- |
| PROGRAMMER BOX  IF CANNOT REPORT OR ESTIMATE UNREPORTED EQUIPMENT DEPRECIATION COSTS FOR SAMPLED KITCHENS OR THE SFA OR INITIAL PURCHASE PRICES (F5=0 AND F6=0), GO END OF EXPENSE STATEMENT. ELSE GO TO F7. |

F7. For [each of the following kitchens and the SFA overall/each of the following kitchens/the SFA overall], what are the unreported kitchen equipment depreciation costs for the 2019-2020 school year? If you are not able to provide depreciation costs, what is the initial purchase price for equipment that was not directly or indirectly charged to the SFA? Are the unreported kitchen equipment depreciation costs actual costs or estimated costs?

Interviewer note: if there are no UNREPORTED KITCHEN EQUIPMENT DEPRECIAtION costs FOR THE KITCHEN, enter $0.00 in   
column b.

|  |
| --- |
| PROGRAMMER BOX  POPULATE GRID WITH THE NAMES OF ALL SAMPLED SCHOOLS, PRODUCTION AND CENTRAL KITCHENS TIED TO SAMPLED SCHOOLS, AND THE SFA NAME. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **A. Kitchen Name (School/Facility)** | **B. Data for SY 2019-2020** | | | **C. Actual or estimated** | **D. Not Available/ Cannot Report** |
| **Unreported depreciation** | **OR** | **Initial  purchase price** |
|  | $ |  | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |
|  | $ |  | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |
|  | $ |  | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |
|  | $ |  | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |
|  | $ |  | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |
| SFA OVERALL | $ |  | $ | 🞏 ACTUAL  🞏 ESTIMATED | 🞏 |

|  |
| --- |
| PROGRAMMING:  IF REPORTED EQUIPMENT COSTS AS DIRECT OR INDIRECT COSTS ABOVE (C1a=1 or C1b=1 or C1e=1 or 2 or C2a=1 or C2b=1 or C2e=1 or 2 or C3a=1 or C3b=1 or C3e=1 or 2 or C4a=1 or C4b=1 or C4e=1 or 2 or C5a=1 or C5b=1 or C5e=1 or 2), SOFT CHECK: Please confirm that these costs are in addition to equipment purchase and depreciation costs listed on the expense statement, indirect costs, and any separate reported costs. This will help us avoid double-counting these costs. |

**USDA/Food and Nutrition Service**

**School Nutrition and Meal Cost Study-II**

**Food Service Revenue Statement**

**FOOD SERVICE REVENUE STATEMENT**

**INTRODUCTION**

In this part of the interview, we will discuss your SFA’s revenue statement for School Year 2019-2020, as part of the collection of data about school meal program costs.

The purpose of this interview is to walk through these documents and record your SFA’s revenues.

**First, please confirm what period the final revenue statement covers.**

PERIOD COVERED BY STATEMENT: \_\_\_/\_\_\_\_\_/\_\_\_\_\_ to \_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

INTERVIEWER: REVIEW FINAL REVENUE STATEMENT AND FOLLOW-UP QUESTIONNAIRE AS THE LIST OF QUESTIONS FROM THE ABSTRACTOR. ASK RESPONDENT FOR CLARIFICATION OR FINAL AMOUNTS ONLY FOR QUESTIONS FLAGGED BY ABSTRACTOR. CONFIRM OTHER AMOUNTS. REFER RESPONDENT TO HANDOUT 2 FOR REVENUE CATEGORIES.

**COMPLETING THE GRID**

Let’s start with revenue from student payments.

IF CONFIRMING AMOUNT ABSTRACTED: We recorded that the SFA’s school year 2019-2020 revenue for [item] was [$], mapped to line item [line item name]. Is that correct? Were there any other revenues for [item]?

RECORD ADDITIONAL REVENUES, IF NEEDED, AND MARK “CATEGORY CONFIRMED CORRECT” WHEN FINISHED REVIEWING ALL LINES.

IF NO AMOUNT WAS ABSTRACTED: [We/I] did not find any revenue for [item] on the revenue statement provided. Do you have any revenues for this item?

(If yes) What was the total revenue for this item in school year 2019-2020? RECORD DOLLAR AMOUNT IN GRID.

**IF THE RESPONDENT IS UNABLE TO GIVE THE FULL BREAKDOWN OF EACH REVENUE TYPE IN A CATEGORY, BUT THE TOTAL FOR THE CATEGORY IS AVAILABLE:** RECORD TOTAL ON CATEGORY TOTAL LINE (E.g., *TOTAL STUDENT PAYMENTS*)

(If no): CHECK “Not Applicable” IN GRID.

PROCEED TO NEXT CATEGORY. REPEAT QUESTIONS ABOVE.

**SCHOOL FOOD SERVICE REVENUE STATEMENT (FSRS)**

| Category Number |  | **A.** | **B.** | **C.** | **D.** |
| --- | --- | --- | --- | --- | --- |
| **Revenue Type** | **SY 2019-2020 Revenues** | **Check Here If Not Applicable** | **If Included in Another Revenue Type, Record Category #** | **Notes** |
| **A.** | ***Student payments*** | | | | |
| 1. | **TOTAL STUDENT PAYMENTS** | $ |  |  |  |
| 2. | NSLP lunches | $ |  |  |  |
| 3. | SBP breakfasts | $ |  |  |  |
| 4. | NSLP afterschool snacks | $ |  |  |  |
| 5. | Other/unspecified student payments (extra student meals, a la carte, etc.) | $ |  |  |  |
|  | **🞏 Student payments category confirmed correct** | | | | |
| **B.** | ***Other sales (excluding meal tax)*** | | | | |
| 1. | **TOTAL OTHER SALES** | $ |  |  |  |
| 2. | Adult lunches | $ |  |  |  |
| 3. | Adult breakfasts | $ |  |  |  |
| 4. | Other/unspecified adult cafeteria sales | $ |  |  |  |
| 5. | External sales (fundraisers, catering, senior meals, etc.) | $ |  |  |  |
| 6. | Vending machines | $ |  |  |  |
| 7. | Otherunspecified sales | $ |  |  |  |
|  | **🞏 Other sales category confirmed correct** | | | | |
| **C.** | ***USDA reimbursements*** | | | | |
| 1. | **TOTAL USDA REIMBURSEMENTS** | $ |  |  |  |
| 2. | NSLP lunches | $ |  |  |  |
| 3. | SBP breakfasts | $ |  |  |  |
| 4. | NSLP afterschool snacks | $ |  |  |  |
| 5. | Child and Adult Care Food Program afterschool snacks and suppers | $ |  |  |  |
| 6. | Fresh Fruit and Vegetable Program | $ |  |  |  |
| 7. | Other USDA reimbursements (for example, Summer Food Service Program or Special Milk Program) | $ |  |  |  |
|  | **🞏 USDA reimbursements category confirmed correct** | | | | |
| **D.** | ***State reimbursements/funds*** | | | | |
| 1. | **TOTAL STATE REIMBURSEMENTS/FUNDS** | $ |  |  |  |
| 2. | Lunch reimbursements | $ |  |  |  |
| 3. | Breakfast reimbursements | $ |  |  |  |
| 4. | Other/unspecified State revenues (for example, State match) | $ |  |  |  |
|  | **🞏 State reimbursements category confirmed correct** | | | | |
| **E.** | ***Local reimbursements/funds transfers*** | | | | |
| 1. | **TOTAL LOCAL REIMBURSEMENTS/FUNDS TRANSFERS** | $ |  |  |  |
| 2. | Lunch reimbursements | $ |  |  |  |
| 3. | Breakfast reimbursements | $ |  |  |  |
| 4. | Other local revenue/funds transfers (appropriated funds, transfer to offset loss, etc.) | $ |  |  |  |
|  | **🞏 Local reimbursements category confirmed correct** | | | | |
| **F.** | ***Other cash revenue*** | | | | |
| 1. | **TOTAL OTHER CASH REVENUE** | $ |  |  |  |
| 2. | Interest on deposits | $ |  |  |  |
| 3. | Sale of equipment | $ |  |  |  |
| 4. | Compensation for loss | $ |  |  |  |
| 5. | Sales tax receipts | $ |  |  |  |
| 6. | Rebates or other payments/credits from supplies (includes pouring rights contracts) | $ |  |  |  |
| 7. | Other cash revenue (not specified elsewhere) | $ |  |  |  |
|  | **🞏 Other cash revenue category confirmed correct** | | | | |
| TC. | **TOTAL CASH REVENUE**  ***Total of lines A1, B1, C1, D1, E1, F1*** | $ |  |  |  |
|  | **🞏 Total cash revenue category confirmed correct** | | | | |
| **G.** | ***USDA Foods and Other Donated Commodities*** | | | | |
| 1. | **TOTAL USDA FOODS AND OTHER DONATED COMMODITIES** | $ |  |  |  |
| 2. | USDA entitlement foods received and credits\* | $ |  |  |  |
| 3. | USDA bonus foods\*\* | $ |  |  |  |
| 4. | Other donated commodities | $ |  |  |  |
|  | **🞏 USDA Foods and other donated commodities revenue category confirmed correct** | | | | |
| GT. | **GRAND TOTAL REVENUE\*\*\*\***  ***Total of Cash (line TC) and line G1 (auto-calculate)*** | $ |  |  |  |
|  | **🞏 Grand total revenue category confirmed correct** | | | | |

\***Credits** include rebates or other payments received from processors for USDA Foods used to produce processed foods. Do not include discounts on processed foods made with USDA Foods if the price paid is net of the discount for the value of USDA Foods.

\*\***USDA bonus foods** are considered those over and above entitlement foods. They are offered periodically, but only as they become available through agricultural surpluses. They are then offered to States on a fair-share basis, and do not count against a State’s regular entitlement dollars.

\*\*\*The grand total revenue for USDA Foods includes value of USDA Foods received, credit for USDA Foods included on processed foods, and cash in lieu of USDA Foods.

|  |
| --- |
| PROGRAMMER BOX  IF SFA WAS UNABLE TO PROVIDE LINE-ITEM REVENUE IN SECTION C – USDA REIMBURSEMENTS, ASK QUESTIONS 1-6. OTHERWISE, SKIP TO QUESTION 7.] |

1. How many reimbursable lunches were claimed by your SFA in the 2019-2020 school year in each of the following reimbursement rates?

|  |  |
| --- | --- |
| Reimbursement rate | Number of reimbursable lunches  claimed by SFA in SY 2019-2020 |
| a. Free |  |
| b. Reduced-price |  |
| c. Full-price |  |

|  |
| --- |
| PROGRAMMER BOX  Add check to compare against total counts provided in follow-up web survey. |

|  |
| --- |
| PROGRAMMER BOX  Only ask 2 if not provided by State during recruitment and SFA is not all CEP. |

2. If at least 60% of an SFA’s students receive free or reduced price lunches, the SFA has a higher NSLP lunch reimbursement rate. Did your SFA have a high NSLP lunch reimbursement rate for the 2019-2020 school year for this reason?

PROBE: The reimbursement rate is based on the percentage of lunches that were served free or at a reduced price during the 2017-2018 school year.

🔾 Yes (60% or more FRPL in SY 2017-2018) 1

🔾 No (Less than 60% FRPL in SY 2017-2018) 0

3. How many reimbursable breakfasts were claimed by your SFA in the 2019-2020 school year in each of the following reimbursement rates? Separate the counts by schools determined to be in “severe need” because they serve a high percentage of needy children.

PROBE: A school is determined in “severe need” if at least 40% of school lunches are served free or at a reduced price during the 2017-2018 school year.

|  |  |  |
| --- | --- | --- |
|  | Number of reimbursable breakfasts  claimed by SFA in SY 2019-2020 | |
| Reimbursement rate | Regular (not severe need) schools | Severe need schools |
| a. Free |  |  |
| b. Reduced-price |  |  |
| c. Full-price |  |  |

4. How many reimbursable afterschool snacks were claimed by your SFA in the 2019-2020 school year in each of the following reimbursement rates?

|  |  |
| --- | --- |
| Reimbursement rate | Number of reimbursable afterschool snacks claimed by SFA in SY 2019-2020 |
| a. Free |  |
| b. Reduced-price |  |
| c. Full-price |  |

5. SFAs that are certified for compliance with the nutrition standards for school meals receive an additional 6 cents reimbursement per NSLP reimbursable lunch. In the 2019-2020 school year, was your SFA 6-cent certified the full school year, part of the school year, or none of the school year?

* Full school year 1 GO TO Q7
* Part of school year 2
* None of school year 3 GO TO Q7

6. What are the start and end dates of your SFA’s 6-cent certification?

to

MM/DD/YYYY MM/DD/YYYY

7. Does your SFA keep track of the amount of money owed as a result of unpaid school meals?

* Yes 1
* No 0 GO TO INDIRECT COST

8. At the end of the 2019-2020 school year, what was the total amount of money owed to your SFA as a result of unpaid school meals?

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ AMOUNT

END OF REVENUE STATEMENT. This concludes our review of your SFA’s revenues for the 2019-2020 school year.

CONTINUE TO INDIRECT COST QUESTIONNAIRE.

|  |
| --- |
| PROGRAMMER BOX  skip section if limited oa or respondent is FSMC. |

**USDA/Food and Nutrition Service**

**School Nutrition and Meal Cost Study-II**

**Food Service Indirect Cost Follow-Up Questionnaire**

Completed by SFA Director 1

Completed by Business Manager 2

**Additional Respondents**

FIRST NAME

LAST NAME

TITLE

PHONE

EMAIL

FIRST NAME

LAST NAME

TITLE

PHONE

EMAIL

**PART 1 – CALCULATION OF INDIRECT COSTS FOR SCHOOL FOOD SERVICE**

**The purpose of this section is to gather information about how indirect costs are applied in the financial reporting for school food service. In this section, I’ll ask you to provide information on whether and how your school district charged and recovered its indirect costs for school year 2019-2020 from the school food service account.** [WALK THROUGH HANDOUT 3 WITH RESPONDENT.]

**My first questions are about the calculation of the indirect cost of school food service according to the method, if any, that your school district used to allocate indirect costs for school year 2019-2020.**

1. A school district may calculate indirect costs even if it does not plan to charge or recover them. For the 2019-2020 school year, would you say the school district…

CODE ONE ONLY

**Has calculated food service indirect costs?** 1

**Has not yet calculated food service indirect costs but plans to?** 2

**Will not calculate food service indirect costs?, or** 3 GO TO END

**Has not decided yet?** 4 GO TO Q10

DON’T KNOW d

2. [Does/Will] your district have an indirect cost allocation plan or calculated indirect cost rate for school year 2019-2020?

PLAN 1 GO TO Q6

RATE 2

3. Did or will your school district exclude any direct costs from the food service direct cost base when it calculates indirect costs for school food service for school year 2019-2020?

IF NEEDED: Examples of costs that might be excluded from the direct cost base are costs that are unallowable under Federal rules and any costs that you are instructed by your State to exclude when computing food service indirect costs, such as capital expenditures.

CODE ONE ONLY

YES 1

NO 0 GO TO Q5

DON’T KNOW d

4. What is the total direct cost base that you used or plan to use for calculating the school food service indirect costs for school year 2019-2020?

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ amount

THIS AMOUNT HAS NOT YET BEEN DETERMINED 1

DON’T KNOW d

|  |
| --- |
| PROGRAMMER BOX  PREFILL RESPONSES FROM ON-SITE INTERVIEW C5-C7, IF AVAILABLE. |

5. What are the following indirect cost rate(s) your school district used or plans to use to calculate the school year 2019-2020 indirect costs for food service?

INTERVIEWER NOTE: IF RATE COLLECTED ON-SITE WAS UNKNOWN TYPE, ASK IF THE RATE TYPE IS NOW KNOWN AND UPDATE RATES TO APPROPRIATE CATEGORIES

|  | PERCENTAGE | NOT USED | DON’T KNOW | NOT FINAL |
| --- | --- | --- | --- | --- |
| a. RESTRICTED RATE | | | | |.| | | | 2 | d | 3 |
| b. UNRESTRICTED RATE | | | | |.| | | | 2 | d | 3 |
| c. UNKNOWN TYPE OF RATE | | | | |.| | | | 2 | d | 3 |

**PART 2 – INDIRECT COSTS CHARGED TO SCHOOL FOOD SERVICE**

The next set of questions are about indirect costs charged to the school food service account for school year 2019-2020. Indirect costs are charged when they are recorded as an expense on the financial statement for the school food service account. The indirect costs charged may be different from the amount of indirect costs calculated, or from the amount recovered by the school district.

|  |
| --- |
| PROGRAMMER BOX  If indirect costs for SY 2019-2020 were included in expense statement (D1a or D1b=1/yes in expense statement), go to PROGRAMMER BOX Q8. Else continue to Q6. |

6. Were or will indirect costs be charged to the school food service account for school year 2019-2020?

PROBE: The indirect costs charged may be different from the amount of indirect costs calculated by applying the indirect cost rate to the direct cost base, or from the amount recovered by the school district.

CODE ONE ONLY

YES 1

NO 2 GO TO END

SCHOOL DISTRICT HAS NOT YET DECIDED 3 GO TO END

DON’T KNOW d GO TO END

7. What amount of indirect costs will be charged to the school food service account for school year 2019-2020?

PROBE: This is the amount of indirect costs shown on the expense statement for the school food service account.

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ amount

THIS AMOUNT HAS NOT YET BEEN DETERMINED 1

DON’T KNOW d

|  |
| --- |
| PROGRAMMER BOX  If D2a or D2b=1/yes (indirect costs for prior years recorded on expense statement), skip to Q10. |

8. Do the indirect costs charged to the school food service account for school year 2019-2020 include indirect costs for one or more previous years?

CODE ONE ONLY

YES 1

NO 2 GO TO Q10

SCHOOL DISTRICT HAS NOT YET DECIDED 3 GO TO Q10

DON’T KNOW d GO TO Q10

9. What is the amount of indirect costs for one or more previous years charged to the school food service account during school year 2019-2020?

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ amount

THIS AMOUNT HAS NOT YET BEEN DETERMINED 1

DON’T KNOW d

**PART 3 –RECOVERY OF INDIRECT COST FOR SCHOOL FOOD SERVICE**

**Finally, we are interested in the recovery of the indirect cost of school food service according to the method that your school district used to calculate indirect costs for school year 2019-2020. Indirect costs are recovered when funds are transferred from the school food service account to the school district’s general fund to cover the indirect costs incurred by the school district in support of school food service.**

10. For school year 2019-2020 would you say your school district…

CODE ONE ONLY

**Has recovered indirect costs for school food service?** 1

**Plans to recover indirect costs for school food service?** 2

**Will not recover indirect costs for school food service?, or** 3 GO TO END

**Has not yet decided whether to attempt to recover indirect costs for school food service?** 4 GO TO END

DON’T KNOW d GO TO END

11. What amount of indirect costs was or will be recovered from the school food service account for school year 2019-2020?

PROBE: This is the amount of funds transferred from the school food service account to the school district’s general fund to cover the indirect costs incurred by the school district in support of school food service.

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ amount

DON’T KNOW d

|  |
| --- |
| PROGRAMMER BOX  IF Q11>Q9, GO TO 12. IF Q11=Q9 OR Q11<Q9 OR CANNOT CALCULATE (Q9/Q11=D), GO TO END. |

12. Why is the amount of indirect cost recovered from the school food service account greater than the amount charged? Is it because it….

CODE ALL THAT APPLY

**Includes indirect cost charged but not recovered in a previous year?** 1

**Includes interest on amount charged?, or** 2

**Some other reason?** (SPECIFY) 99

DON’T KNOW d

**END OF QUESTIONNAIRE.**