

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.*

# 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. ABTRACTOR: 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.

2. 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 ABTRACTOR. ASK RESPONDENT FOR CLARIFICATION OR FINAL AMOUNTS ONLY FOR QUESTIONS FLAGGED BY ABTRACTOR.**

### 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.

MAJOR CATEGORY <i>Sub Category</i> Item	A. Is [ITEM] listed on the expense statement as its own separate line item(s)?	B. Is some or all of [ITEM] included in another line item on the expense statement?	C. (IF YES TO A OR B) Which item(s) contains this cost?	D. School Year 2019-2020 Cost	E. (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							
<i>Salaries and wages of:</i>							
<b>TOTAL SALARIES AND WAGES</b> \$ _____							
1. Regular food service employees	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
2. Other regular district employees	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
3. Temporary employees	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
A. LABOR (continued from previous page)							
<i>Fringe benefits and payroll taxes</i>							
<b>TOTAL FRINGE BENEFITS AND PAYROLL TAXES</b> \$ _____							
4. Social security taxes (including Medicare and FICA)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
5. Unemployment compensation (government benefit)	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate)

FOOD SERVICE EXPENSE STATEMENT FOLLOW-UP

MAJOR CATEGORY <i>Sub Category</i> Item	A. Is [ITEM] listed on the expense statement as its own separate line item(s)?	B. Is some or all of [ITEM] included in another line item on the expense statement?	C. (IF YES TO A OR B) Which item(s) contains this cost?	D. School Year 2019-2020 Cost	E. (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?
	<input type="checkbox"/> NA				\$ _____
6. Workers' compensation (private insurance)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
7. Health insurance	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
8. Retirement contributions (e.g., pensions)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
9. Other benefits (life insurance, disability insurance, sick leave, long term disability, etc.)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
<b>TOTAL LABOR COST</b>				\$ _____	

Labor category confirmed correct

	A.	B.	C.	D.	E.		
MAJOR CATEGORY <i>Sub Category</i> 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>B. OTHER DIRECT OPERATING COSTS</b>							
<i>Supplies and expendable equipment:</i>							
<b>TOTAL SUPPLIES AND EXPENDABLE EQUIPMENT</b>				\$ _____			
1. Food production supplies and expendable equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
2. Transportation supplies (gas, grease, oil, tires, etc.)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
3. Office supplies and expendable equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
4. Other supplies and expendable equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____

	A.	B.	C.	D.	E.		
MAJOR CATEGORY <i>Sub Category</i> 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)							
<b>Utilities:</b>							
<b>TOTAL UTILITIES</b>				\$ _____			
5. Energy (gas, electric, etc.)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET
6. Other utilities (water, sewer)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET
<b>Rent:</b>							
<b>TOTAL RENT</b>				\$ _____			
7. Equipment/vehicle rental	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
8. Storage space rental	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
9. Other space rental	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____

	A.	B.	C.	D.	E.
MAJOR CATEGORY <i>Sub Category</i> 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)					
<i>Contracted services/interagency payments:</i>					
<b>TOTAL CONTRACTED SERVICES/INTERAGENCY PAYMENTS</b>					
				\$ _____	
10. Professional services	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
11. Food service management company fees	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
12. Repairs and maintenance of equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
13. Storage	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
14. Transportation	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
15. Insurance and bond premiums	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
16. Other contracted services	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____

FOOD SERVICE EXPENSE STATEMENT FOLLOW-UP

	A.	B.	C.	D.	E.
MAJOR CATEGORY <i>Sub Category</i> 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)					
	<input type="checkbox"/> NA				
<b>Miscellaneous direct operating costs:</b>					
<b>TOTAL MISCELLANEOUS DIRECT OPERATING COSTS</b>				\$ _____	
17. Communications	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
18. Travel/miscellaneous	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM <input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
<b>TOTAL OTHER DIRECT OPERATING COSTS</b>				\$ _____	

Other direct costs category confirmed correct

MAJOR CATEGORY <i>Sub Category</i> Item	A. Is [ITEM] listed on the expense statement as its own separate line item(s)?	B. Is some or all of [ITEM] included in another line item on the expense statement?	C. (IF YES TO A OR B) Which item(s) contains this cost?	D. School Year 2019-2020 Cost	E. (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>C. EQUIPMENT PURCHASES AND DEPRECIATION COSTS</b>							
<i>Equipment purchase:</i>							
<b>TOTAL EQUIPMENT PURCHASE COST</b>				\$ _____			
1. Kitchen equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
2. Motor vehicles	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
3. Other equipment	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
<i>Equipment depreciation:</i>							
<b>TOTAL DEPRECIATION COST</b>				\$ _____			
4. Cafeteria/kitchen	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET \$ _____
5. Other	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> INCLUDED IN INDIRECT COST LINE ITEM	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D)	<input type="checkbox"/> OFF-BUDGET \$ _____
<b>TOTAL EQUIPMENT PURCHASE AND DEPRECIATION</b>				\$ _____			

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?
<b>D. INDIRECT COSTS</b>					
1. Indirect cost for SY 2019-2020	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
2. Indirect cost for prior year(s)	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NA	<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ _____	<input type="checkbox"/> SEPARATE DOC (Collect and Record in Column D) <input type="checkbox"/> OFF-BUDGET (Provide estimate) \$ _____
<b>TOTAL INDIRECT COSTS</b>				\$ _____	

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]	\$ _____	<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>
[FILL]	\$ _____	<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>
[FILL]	\$ _____	<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>
[FILL]	\$ _____	<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>
[FILL]	\$ _____	<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>
SFA overall	\$ _____	<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>

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		
	\$ _____		<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>
	\$ _____		<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>
	\$ _____		<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>
	\$ _____		<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>
	\$ _____		<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>
SFA OVERALL	\$ _____		<input type="checkbox"/> ACTUAL <input type="checkbox"/> ESTIMATED	<input type="checkbox"/>

**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 ABTRACTOR. ASK RESPONDENT FOR CLARIFICATION OR FINAL AMOUNTS ONLY FOR QUESTIONS FLAGGED BY ABTRACTOR. 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	Revenue Type	A.	B.	C.	D.
		SY 2019-2020 Revenues	Check Here If Not Applicable	If Included in Another Revenue Type, Record Category #	Notes
<b>A. Student payments</b>					
1.	<b>TOTAL STUDENT PAYMENTS</b>	\$ _____			
2.	NSLP lunches	\$ _____	<input type="checkbox"/>		
3.	SBP breakfasts	\$ _____	<input type="checkbox"/>		
4.	NSLP afterschool snacks	\$ _____	<input type="checkbox"/>		
5.	Other/unspecified student payments (extra student meals, a la carte, etc.)	\$ _____	<input type="checkbox"/>		
<input type="checkbox"/> Student payments category confirmed correct					
<b>B. Other sales (excluding meal tax)</b>					
1.	<b>TOTAL OTHER SALES</b>	\$ _____			
2.	Adult lunches	\$ _____	<input type="checkbox"/>		
3.	Adult breakfasts	\$ _____	<input type="checkbox"/>		
4.	Other/unspecified adult cafeteria sales	\$ _____	<input type="checkbox"/>		
5.	External sales (fundraisers, catering, senior meals, etc.)	\$ _____	<input type="checkbox"/>		
6.	Vending machines	\$ _____	<input type="checkbox"/>		
7.	Other unspecified sales	\$ _____	<input type="checkbox"/>		
<input type="checkbox"/> Other sales category confirmed correct					
<b>C. USDA reimbursements</b>					
1.	<b>TOTAL USDA REIMBURSEMENTS</b>	\$ _____			
2.	NSLP lunches	\$ _____			

FOOD SERVICE REVENUE STATEMENT

Category Number	Revenue Type	A.	B.	C.	D.
		SY 2019-2020 Revenues	Check Here If Not Applicable	If Included in Another Revenue Type, Record Category #	Notes
3.	SBP breakfasts	\$ _____	<input type="checkbox"/>		
4.	NSLP afterschool snacks	\$ _____	<input type="checkbox"/>		
5.	Child and Adult Care Food Program afterschool snacks and suppers	\$ _____	<input type="checkbox"/>		
6.	Fresh Fruit and Vegetable Program	\$ _____	<input type="checkbox"/>		
7.	Other USDA reimbursements (for example, Summer Food Service Program or Special Milk Program)	\$ _____	<input type="checkbox"/>		
<input type="checkbox"/> USDA reimbursements category confirmed correct					
<b>D. State reimbursements/funds</b>					
1.	<b>TOTAL STATE REIMBURSEMENTS/FUNDS</b>	\$ _____			
2.	Lunch reimbursements	\$ _____	<input type="checkbox"/>		
3.	Breakfast reimbursements	\$ _____	<input type="checkbox"/>		
4.	Other/unspecified State revenues (for example, State match)	\$ _____	<input type="checkbox"/>		
<input type="checkbox"/> State reimbursements category confirmed correct					
<b>E. Local reimbursements/funds transfers</b>					
1.	<b>TOTAL LOCAL REIMBURSEMENTS/FUNDS TRANSFERS</b>	\$ _____			
2.	Lunch reimbursements	\$ _____	<input type="checkbox"/>		
3.	Breakfast reimbursements	\$ _____	<input type="checkbox"/>		
4.	Other local revenue/funds transfers (appropriated funds, transfer to offset loss, etc.)	\$ _____	<input type="checkbox"/>		
<input type="checkbox"/> Local reimbursements category confirmed correct					

FOOD SERVICE REVENUE STATEMENT

Category Number	Revenue Type	A.	B.	C.	D.
		SY 2019-2020 Revenues	Check Here If Not Applicable	If Included in Another Revenue Type, Record Category #	Notes
<b>F. Other cash revenue</b>					
1.	<b>TOTAL OTHER CASH REVENUE</b>	\$ _____			
2.	Interest on deposits	\$ _____	<input type="checkbox"/>		
3.	Sale of equipment	\$ _____	<input type="checkbox"/>		
4.	Compensation for loss	\$ _____	<input type="checkbox"/>		
5.	Sales tax receipts	\$ _____	<input type="checkbox"/>		
6.	Rebates or other payments/credits from supplies (includes pouring rights contracts)	\$ _____	<input type="checkbox"/>		
7.	Other cash revenue (not specified elsewhere)	\$ _____	<input type="checkbox"/>		
<input type="checkbox"/> Other cash revenue category confirmed correct					
TC.	<b>TOTAL CASH REVENUE</b> <i>Total of lines A1, B1, C1, D1, E1, F1</i>	\$ _____			
<input type="checkbox"/> Total cash revenue category confirmed correct					
<b>G. USDA Foods and Other Donated Commodities</b>					
1.	<b>TOTAL USDA FOODS AND OTHER DONATED COMMODITIES</b>	\$ _____			
2.	USDA entitlement foods received and credits*	\$ _____	<input type="checkbox"/>		
3.	USDA bonus foods**	\$ _____	<input type="checkbox"/>		
4.	Other donated commodities	\$ _____	<input type="checkbox"/>		
<input type="checkbox"/> USDA Foods and other donated commodities revenue category confirmed correct					
GT	<b>GRAND TOTAL REVENUE****</b> <i>Total of Cash (line TC) and line G1 (auto-calculate)</i>	\$ _____			

FOOD SERVICE REVENUE STATEMENT

Category Number	Revenue Type	A.	B.	C.	D.
		SY 2019-2020 Revenues	Check Here If Not Applicable	If Included in Another Revenue Type, Record Category #	Notes
	<input type="checkbox"/> 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?**

<b>Reimbursement rate</b>	<b>Number of reimbursable lunches claimed by SFA in SY 2019-2020</b>
a. Free	<input style="width: 80px; height: 20px;" type="text"/>
b. Reduced-price	<input style="width: 80px; height: 20px;" type="text"/>
c. Full-price	<input style="width: 80px; height: 20px;" type="text"/>

**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.

Reimbursement rate	Number of reimbursable breakfasts claimed by SFA in SY 2019-2020	
	Regular (not severe need) schools	Severe need schools
a. Free	<input type="text"/>	<input type="text"/>
b. Reduced-price	<input type="text"/>	<input type="text"/>
c. Full-price	<input type="text"/>	<input type="text"/>

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	<input type="text"/>
b. Reduced-price	<input type="text"/>
c. Full-price	<input type="text"/>

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...

- 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.

- 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.

- 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?

- 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...

- 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...**

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.**