

APPENDIX F05.01. STATE AGENCY INDIRECT COST SURVEY (GROUP 3 & FULL
OUTLYING AREAS)

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OMB Number: 0584-xxxx
Expiration Date: xx/xx/20xx

This information is being collected to assist the Food and Nutrition Service in understanding school food purchasing practices, the nutritional quality of school meals and snacks, the cost to produce school meals, and student participation and dietary intakes. This is a mandatory collection and FNS will use the information to monitor program operations. This collection does not request any personally identifiable information under the Privacy Act of 1974. 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 0.17 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. 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, 1320 Braddock Place, 5th Floor, Alexandria, VA 22314 ATTN: PRA (0584-xxxx). Do not return the completed form to this address.

USDA/Food and Nutrition Service

2024–2025 National School Foods Study

State Agency Indirect Cost Survey

Pre-load SAMPLE VARIABLES:

- **Used in instrument**
 - o **SFAName** – name of LEA/district/SFA (Load file should include all SFAs that aren't ineligible, including backups)
 - o **LEAID** – ID number of LEA
 - o **State**
 - o **SFA_Group**
- **Also needed on data file**
 - o **Respondent info** (name, title, contact info)
 - o **SFA Case ID (to link to SMS)**

Release instrument to all respondents in load file (G3/FOA).

INTRODUCTION

ALL

FNS contracted with Mathematica and Decision Information Resources to conduct the 2024-2025 National School Foods Study.

Your participation vitally informs future policies for school meals and ensures the meals contribute to a healthier future for children.

[IF IsG3=1: This important study will provide comprehensive information about school meals and afterschool snacks, including their nutritional quality and the cost to produce them. Having updated information about the school meals programs will help States, School Food Authorities, and schools better serve students.]

[IF IsFOA=1: This important study will estimate the cost to produce school meals in Alaska.]

All information gathered for this study is for research purposes only and the decision to participate will not affect meal reimbursements to participating schools or school meal program benefits of participating households. There are no risks to participation in the study.

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

The USDA Food and Nutrition Service needs your participation to assure that this study fairly and accurately represents the indirect costs of school meals. Your responses will save time for district staff who are selected to participate because they will not need to answer questions about indirect cost rates. The information you provide will be used only for statistical purposes. We thank you in advance for your time and cooperation in this important study.

If you have any questions about the study or about completing this survey, please contact the study team by email at [EMAIL] or by phone at [PHONE] (toll-free). If you have any questions about your rights as a research participant, please call HML IRB at 202-246-8504.

A. RESPONDENT INFORMATION

ALL

Please confirm your name, job title, telephone number, email address, and the State Agency you represent.

A1. {RName_FName; RName_LName} What is your first and last name?

_____ (STRING (20))

FIRST NAME

_____ (STRING (30))

LAST NAME

ALL. Display on same page as previous

A2. {RTitle_Title} What is your job title?

_____ (STRING (40))

JOB TITLE

ALL

A3. {RPhone_PhoneNum; RPhone_response_1-3} What is your phone number?

|_|_|_| - |_|_|_| - |_|_|_|_|_|

(0-999) (0-999) (0-9999)

HOME.....1
WORK.....2
CELL PHONE.....3

ALL

A4. {REmail_Email; REmail_response_n} **What is your email address?**

_____ @ _____ (STRING (20))

DO NOT HAVE EMAIL ADDRESS.....N

HARD CHECK: VERIFY EMAIL PATTERN AS *@*.*. IF EMAIL DOES NOT MATCH PATTERN:
Please enter a valid email address.

ALL

A5. {RAgency_Agency} **What State Agency do you represent?**

PROGRAMMER NOTE: Pre-load SFO Facility from the load file

_____ (STRING (40))

ALL

A6. {IndCostApprov} **Are you responsible for approving public LEAs' indirect cost rate applications or cost allocation plans for SY 2024-2025?**

YES.....1

NO.....0

INDCOSTAPPROV = 0

A7. {ApprovName_FName; ApprovName_LName} **What is the first and last name of the official in your State responsible for approving public LEAs' indirect cost rate applications or cost allocation plans for SY 2024-2025?**

_____ (STRING (20))

FIRST NAME

_____ (STRING (30))

LAST NAME

SOFT CHECK: If ApprovName_FName = M or ApprovName_LName = M: **Please enter first and last name.**

INDCOSTAPPROV = 0. Display on same page as previous

A8. {ApprovTitle_Title} What is the job title of the official in your State responsible for approving public LEAs' indirect cost rate applications or cost allocation plans for SY 2024-2025?

(STRING (40))

JOB TITLE

INDCOSTAPPROV = 0

A9. {ApprovPhone_PhoneNum; ApprovPhone_response_1-3} What is the phone number of the official in your State responsible for approving public LEAs' indirect cost rate applications or cost allocation plans for SY 2024-2025?

|_|_|_| - |_|_|_| - |_|_|_|_|_|

(0-999) (0-999) (0-9999)

HOME.....1

WORK.....2

CELL PHONE.....3

INDCOSTAPPROV = 0

A10. {ApprovEmail_Email} What is the email address the official in your State responsible for approving public LEAs' indirect cost rate applications or cost allocation plans for SY 2024-2025?

@ (STRING (20))

DO NOT HAVE EMAIL ADDRESS.....N

HARD CHECK: VERIFY EMAIL PATTERN AS *@*. IF EMAIL DOES NOT MATCH PATTERN: Please enter a valid email address.

INDCOSTAPPROV = 0.

A11. *{ApprovAgency_Agency}* **What State Agency does [ApprovName_Fname] [ApprovName_Lname] (the official in your state responsible for approving public LEAs' indirect cost rate applications or cost allocation plans for SY 2024-2025) represent?**

_____ (STRING (40))

B. ROLES FOR DETERMINING INDIRECT COST RATES

ALL

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

PROGRAMMER NOTE: DISPLAY KEY TERMS AT TOP OF SCREEN FOR EACH QUESTION

DEFINITIONS OF KEY TERMS USED IN THIS SURVEY

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

Indirect costs are costs incurred for the benefit of multiple programs, functions, or other cost objectives and therefore cannot be identified readily and specifically with a particular program or other cost objective. They typically support administrative overhead functions such as fringe benefits, accounting, payroll, purchasing, facilities management, utilities, etc.¹

B1. Which of the following statements best describes the role of the SA in determining how public LEAs allocate indirect costs to their programs or activities in reporting expenses for SY 2024-2025? (Select one answer in each row.)

SA Role for Public LEAs	YES	NO	DON'T KNOW
a. {SARole_SACompIC} SA computed indirect cost percentage rate(s)	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
b. {SARole_SAAprovIC} SA approved LEA applications for indirect cost percentage rate(s)	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
c. {SARole_SAAprovPlan} SA approved LEA cost allocation plan(s) using factor(s) other than percentage of direct costs (Specify below.) PROGRAMMER: IF SAAPPROVPLAN=1, DISPLAY: <i>What factors other than percentage of direct costs were used in the cost allocation plan(s)?</i> {PlanFactors} _____ (String (1000))	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
SOFT CHECK: If PlanFactors_response_M = 1: Please confirm other factors used in the cost allocation plans.			

¹ From *Indirect Costs: Guidance for State Agencies and School Food Authorities*. Available at <https://fns-prod.azureedge.us/sites/default/files/cn/SP60-2016a.pdf>.

d. {SARole_SAProvGuid} SA provided guidance to LEAs regarding cost allocation plan(s) using factor(s) other than percentage of direct costs (Specify below.)

PROGRAMMER: IF SARole_SAProvGuid=1, DISPLAY:

What guidance was provided to LEAs regarding cost allocation plan(s) using factors other than percentage of direct costs?

{Guidance} _____ (String (1000))

SOFT CHECK: If Guidance_response_M = 1: Please confirm other guidance provided regarding cost allocation plans.

1 0 d

e. {SARole_SAOthRole} Other SA role regarding LEA indirect costs (Specify below.)

PROGRAMMER: IF SARole_SAOTHROLE=1, DISPLAY:

What was the SA's role regarding indirect costs?

{SAOthRoleSpec} _____ (String (1000))

SOFT CHECK: If SAOthRoleSpec_response_M = 1: Please confirm the SA's role regarding indirect costs.

1 0 d

Programmer: If both SARole_SACompIC and SARole_SAAprovIC = 0 or d, go to Thanks.

C. RESTRICTED AND UNRESTRICTED INDIRECT RATES

SARole_SACompIC or SARole_SAAprovIC =1 .

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

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

PROGRAMMER NOTE: DISPLAY KEY TERMS AT TOP OF SCREEN FOR EACH QUESTION

DEFINITIONS OF INDIRECT COST RATES USED IN THIS SURVEY

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

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

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

C1. {ApprovRestr} What proportion of the State’s public LEAs’ restricted indirect cost rates for SY 2024-2025 did the SA compute or approve?

- ALL..... 1
- SOME..... 2
- NONE..... 3
- DON'T KNOW.....d

SARole_SACompIC or SARole_SAAprovIC =1 . Display on same page as previous.

C2. {ApprovUnRestr} What proportion of the State’s public LEAs’ unrestricted indirect cost rates for SY 2024-2025 did the SA compute or approve?

- ALL.....1
- SOME.....2
- NONE.....3
- DON'T KNOW.....d

PROGRAMMER NOTE: DISPLAY KEY TERMS AT BOTTOM OF SCREEN FOR EACH QUESTION

DEFINITIONS OF KEY TERMS USED IN THIS SURVEY

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

Information technology includes set-up, maintenance, and support for systems, including computer hardware, software, and telecommunications.

Administration of personnel, benefits, and human resources includes recruiting, hiring, enrollment/disenrollment in benefit plans, and other human resource (HR) administration functions. This does not include the costs of non-HR personnel or the cost of employee benefits (health/dental insurance, pension/retirement, tuition assistance, etc.).

Purchasing and contracting includes solicitation and review of bids for purchases and contracts, preparation and negotiation of purchasing agreements and contracts, processing purchase requests and purchase orders, and managing contracts (other than processing of contractor invoices).

General administration and policy includes labor costs for the Superintendent and other administration not listed elsewhere, including the school board.

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

Building operations and maintenance means services of this type not provided by custodial/janitorial staff, particularly more skilled services (such as heating/ventilation/air conditioning maintenance or repair).

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

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

Utilities include electricity, heating and cooking fuels, water, and sewer services.

Contracted services includes contributions for expenses for contracted or purchased services from private organizations or individuals, including but not limited to pest control services, professional services (e.g., consulting, training), repairs or maintenance of equipment, or trash removal.

Contributions to LEA-wide worker's compensation benefits includes contributions for benefits provided to workers who are injured during the course of their employment, either as contributions to an LEA-wide reserve or a self-insurance fund.

Contributions to LEA-wide post-retirement health benefits includes benefits provided to retirees, including medical, dental, and vision insurance, either as contributions to an LEA-wide reserve or a self-insurance fund.

SARole_SACompIC or SARole_SAAprovIC =1.

C3. For public LEAs, which of the following labor costs for support functions and other costs are treated as indirect costs in each type of indirect cost rate approved by the SA for SY 2024-2025?

[IF APPROVRESTR= 3 OR D: If your state did not compute or approve of restricted rates, check 'no restricted rates' and skip the rest of the column.]

[IF APPROVUNRESTR= 3 OR D: If your state did not compute or approve of unrestricted rates, check 'no unrestricted rates' and skip the rest of the column.]

PROGRAMMER: DISPLAY ITEMS A-O ON THE SCREEN ONE AT A TIME. INCLUDE THE ROW HEADERS ON SCREEN ("LEA LABOR COSTS FOR SUPPORT FUNCTIONS" OR "OTHER COSTS"). FOR RESTRICTED RATE VARIABLE, ADD SUFFIX _R AND UNRESTRICTED ADD _U.

CHECK ONE RESPONSE FOR EACH ROW IN EACH COLUMN						
Was this treated as an indirect cost?						
Restricted Rate			Unrestricted Rate			
£ No restricted rates (SKIP REST OF COLUMN)			£ No unrestricted rates (SKIP REST OF COLUMN)			
YES	NO	DON'T KNOW	YES	NO	DON'T KNOW	
LEA labor costs for support functions						
a. {IC_Accounting} Accounting, budget, finance, and payroll	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
b. {IC_IT} Information technology	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
c. {IC_HR} Administration of personnel, benefits, and human resources	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
d. {IC_Purchasing} Purchasing and contracting	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
e. {IC_Admin} General administration and policy (Superintendent's office, School Board, etc.)	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
f. {IC_Janitor} Custodial and janitorial	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
g. {IC_Maint} Building operations and maintenance	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
i. {IC_Sanit} Refuse disposal, pest control, and other sanitation	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
j. {IC_Secur} Security	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>

CHECK ONE RESPONSE FOR EACH ROW IN EACH COLUMN						
Was this treated as an indirect cost?						
Restricted Rate			Unrestricted Rate			
£ No restricted rates (SKIP REST OF COLUMN)			£ No unrestricted rates (SKIP REST OF COLUMN)			
YES	NO	DON'T KNOW	YES	NO	DON'T KNOW	
Other costs						
k. {IC_Util} Utilities (gas, electricity, water)	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
l. {IC_Cont} Contracted services (e.g., pest control, maintenance, trash collection)	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
m. {IC_WC} Contributions to LEA-wide worker's compensation benefits	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
n. {IC_Retire} Contributions to LEA-wide post-retirement						
SOFT CHECK IF IC_R_Other_Specify = M: Please enter your other response.						
	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>

PROGRAMMER: IF
IC_R_Other=1, DISPLAY:
{IC_R_Other_Specify} For public
LEAs, what other costs are
treated as indirect costs with
restricted rates?
_____ (String 1000)

PROGRAMMER: IF
IC_U_Other=1, DISPLAY:
{IC_U_Other_Specify} For public
LEAs, what other costs are
treated as indirect costs with
unrestricted rates?
_____ (String
1000)

SOFT CHECK: If IC_U_Other_Specify=M: **Please enter your other response.**

{Thanks} **Thank you for providing this information for the 2024–2025 National School Foods Study.**