

**APPENDIX F05.02. SFA ON-SITE COST INTERVIEW WITH REFERENCE GUIDE
- ENGLISH (GROUP 3 & FULL AND LIMITED OUTLYING AREAS) AND
APPENDIX F05.03. SFA ON-SITE COST INTERVIEW WITH REFERENCE GUIDE
- SPANISH (LIMITED OUTLYING AREAS)**

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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 [IF FOA OR G3: 3.08, IF LOA: 1.5] 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.

2024–2025 National School Foods Study

SFA On-Site Cost Interview

Includes the following modules:

**SFA Staff Salary and Time Allocation Grid
Preliminary SFA Indirect Cost Survey
Preliminary Food Service Expense Statement
Off-Budget Staff Salary and Time Allocation Grid**

Sponsored by:

U.S. Department of Agriculture
Food and Nutrition Service

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Pre-load SAMPLE VARIABLES:

- **Used in instrument**
 - **Group** – data collection group
 - **SFADNAME**
 - **SFADPHONE**
 - **SFADEMAIL**
 - **Sampled School Names**
 - **State**
 - **IsFSMC**
- **Needed on data file**
 - **SFAName**
 - **SFAID**

Release instrument if:

1. **SFA director OR Guam FSMC**
2. **SFA Recruitmentstatus = RECRUITED**
3. **Group=3, LOA, or FOA**

All variables from instrument will receive prefix “OS_” for on-site data collection.

PROGRAMMER BOX

DEVELOP NAVIGATION MENU TO SKIP TO DIFFERENT MODULES. DISPLAY STATUS FROM *_COMPLETE VARIABLES (IF APPLICABLE) NEXT TO EACH SECTION. IF *_COMPLETE=1, DISPLAY GREEN TEXT "COMPLETE" NEXT TO SECTION. IF *_COMPLETE=2 OR [BLANK], DISPLAY RED TEXT "INCOMPLETE" NEXT TO SECTION, FOLLOWED BY SPECIFY TEXT FROM SECTION, IF ANY.

INTERVIEWER: SELECT A SECTION BELOW TO PROVIDE OR REVIEW ANSWERS FOR ANOTHER SECTION, OR CLICK BACK TO RETURN TO THE PAGE YOU WERE ON. ONCE YOU HAVE COMPLETED ALL SECTIONS, CLICK ON "END SURVEY" TO FINALIZE YOUR RESPONSES.

- SC. INTRODUCTION AND CONTACT INFORMATION
- A. PRELIMINARY QUESTIONS
- B. SFA STAFF SALARY AND TIME ALLOCATION GRID
- C. PRELIMINARY SFA INDIRECT COST SURVEY
- D. PRELIMINARY FOOD SERVICE EXPENSE STATEMENT
- E. FOOD EXPENSES
- F. UTILITIES AND EQUIPMENT SUPPLEMENT
- G. OFF-BUDGET STAFF SALARY AND TIME ALLOCATION GRID
- END SURVEY

00. {Abstractor_FI} ARE YOU AN ABTRACTOR OR INTERVIEWER?

SELECT ONE ONLY

- ABSTRACTOR..... 1
- INTERVIEWER 2

IF ABSTRACTOR_FI = 1

AbstractorName. PLEASE RECORD YOUR NAME BELOW

ALL

IF SFA_STATE = AK OR HI, FILL State; ELSE, FILL Territory

INTRODUCTION

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 GROUP=3: 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 GROUP=FOA OR LOA: This important study will estimate the cost to produce school meals in your [State/Territory].]

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

I'm going to read a privacy statement to you before we begin:

Authority: This information is being collected under the authority of provisions of Section 28 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769i) as amended.

Purpose: The Food and Nutrition Service (FNS) is collecting this information to evaluate the nutritional quality of school meals, the cost to produce them, and student participation and dietary intakes.

Routine Use: The records in this system may be disclosed to private firms that have contracted with FNS to collect, aggregate, analyze, or otherwise refine records for the purpose of research and reporting to Congress and appropriate oversight agencies, and/or departmental and FNS officials.

Disclosure: Disclosing the information is voluntary, and there are no consequences to you for not providing the information. The System of Records Notice for this information collection is USDA/FNS-8, FNS Studies and Reports, which can be located at <https://www.govinfo.gov/content/pkg/FR-1991-04-25/pdf/FR-1991-04-25.pdf> (p. 19078).

CONTACT INFORMATION

ALL
PREFILL ANSWERS TO THESE QUESTIONS FROM SFADNAME, SFADPHONE, and SFADEMAIL AND ALLOW INTERVIEWER TO EDIT
DISPLAY ALL FOUR QUESTIONS ON SAME PAGE
{ContactGrid} INTERVIEWER: SELECT "ADD A NEW CONTACT" BELOW AND HIT NEXT TO ADD A NEW RESPONDENT, OTHERWISE SELECT THE RESPONDENT WHOSE INFORMATION YOU WISH TO EDIT. ONCE YOU HAVE FINISHED ADDING CONTACTS, SELECT "DONE ADDING CONTACTS" FROM THE DROPDOWN AND HIT NEXT.

PROGRAMMER BOX

DISPLAY REVIEW GRID WITH ALL RESPONDENTS ADDED SO FAR. UNDERNEATH, ADD OPTION IN DROPDOWN – "ADD A NEW CONTACT." THIS SHOULD TAKE THE INTERVIEWER TO THE SCREEN WHERE THEY CAN ADD THE NEW RESPONDENT'S INFORMATION (I1-I4).

11. {RFirstName; RLastName} What is your first and last name?

INTERVIEWER: CYCLE THROUGH ALL QUESTIONS FOR EACH RESPONDENT PRESENT AT ANY POINT DURING INTERVIEW. YOU WILL SELECT A RESPONDENT AT THE BEGINNING OF EACH MODULE FROM THE NAMES ENTERED HERE.

_____ (STRING (20))
 FIRST NAME

_____ (STRING (30))
 LAST NAME

12. {RTitle} What is your title?

SFA DIRECTOR 1
 BUSINESS MANAGER..... 2
 OTHER (Specify) 3
 _____ (STRING (50))

13. {RPhone} What is your phone number?

|_|_|_| - |_|_|_| - |_|_|_|_|_|
 (0-999) (0-999) (0-9999)

HOME 1
 WORK 2
 CELL PHONE 3

14. {REmail} What is your email address?

_____ @ _____
 DO NOT HAVE EMAIL ADDRESS.....N

HARD CHECK: VERIFY EMAIL PATTERN AS *@*.*. IF EMAIL DOES NOT MATCH PATTERN:
PLEASE ENTER A VALID EMAIL ADDRESS.

PROGRAMMER BOX

LOOP THROUGH I1-I4 AS NEW RESPONDENTS COMPLETE THE
MODULES.

PROGRAMMER BOX

SKIP TO FOOD COST WORKSHEET IF RESPONDENT IS FSMC
(ISFSMC=1) OR LIMITED OA (GROUP=LOA).

ISFSMC=0 AND GROUP=3 OR FOA

Preliminary Questions – Section A

I will first ask some general questions and then we will review staff time and food service costs. Let’s start with the types of kitchens in your SFA.

A1. This school year, does the SFA have any...

PROBE: Exclude any special arrangements that are only in place for summer food production.

Type of kitchen	Yes	No
a. <i>{SFAIndpKitch}</i> School-based kitchens, which prepare meals for serving at only the school where the kitchen is located?	1	0
b. <i>{SFACentralKitch}</i> Central kitchens, which are non-school facilities that prepare meals for serving at schools in the SFA?	1	0
c. <i>{SFAREgKitch}</i> Regional kitchens, which are school-based and prepare meals for serving at both the school where the kitchen is located and for sending to other schools?	1	0

SFAINDPKITCH=1 AND (SFACENTRALKITCH=1 OR SFAREGKITCH=1). I.E., IF HAS SCHOOL-BASED AND CENTRAL/REGIONAL, CONTINUE. ELSE GO TO FOOD COST WORKSHEET.

A2. *{SchMajFoodIndp}* How many schools in this SFA had a majority of their food produced in school-based kitchens for SY 2024-2025?

____|____|____| SCHOOLS

SFAINDPKITCH=1 AND (SFACENTRALKITCH=1 OR SFAREGKITCH=1). I.E., IF HAS SCHOOL-BASED AND CENTRAL/REGIONAL, CONTINUE. ELSE GO TO FOOD COST WORKSHEET.

A3. *{SchMajFoodOffsite}* How many schools in this SFA received a majority of their food from a central or regional kitchen during SY 2024-2025?

____|____|____| SCHOOLS

PROGRAMMER BOX
 POPUP TEXT FOR INTERVIEWER (ALL): COMPLETE FOOD COST WORKSHEET

A4. *{A_Complete}* STATUS SECTION A. PRELIMINARY QUESTIONS.

COMPLETE 1
 NEEDS FOLLOW UP (SPECIFY FOLLOW UP NEEDED) 2

_____ (STRING (150))

GROUP=3 OR FOA. I.E., EXCLUDES LIMITED OUTLYING AREAS

SFA Staff Salary and Time Allocation Grid – Section B

PART 1: STAFF EMPLOYED BY THE SFA

PREFILL RFIRSTNAME AND RLASTNAME FOR ALL RESPONDENTS ADDED IN INTRODUCTION AND CONTACT INFORMATION MODULE

B0. {R_SFASTAFF} WHO IS COMPLETING THE MODULE?

SELECT ALL THAT APPLY

- [RFIRST NAME1] [RLASTNAME1]..... 1
- [RFIRST NAME2] [RLASTNAME2]..... 2
- OTHER..... 99

PROGRAMMER BOX
 IF R_SFASTAFF=99, LOOP BACK TO R_FIRSTNAME TO ADD RESPONDENT.

B1. Does the SFA employ the following types of central food service staff? Please include all staff whose time is charged to the school food service account, even if part of their wages are paid from a non-food service account. We will collect information about staff who work in support of the SFA, but are not paid out of the school food service account, in a separate section.

CENTRAL STAFF GRID		Employed by SFA?	
		Yes	No
a.	{EmploySFAD} SFA director	1	0
b.	{EmployAdmin} Administrative or clerical staff	1	0
c.	{EmployMaintenance} Maintenance staff	1	0
d.	{EmployWarehouse} Warehouse staff	1	0
e.	{EmployDriver} Drivers (include ALL drivers)	1	0
f.	{EmployNutritionist} Nutritionists	1	0
g.	{EmployRegional} Staff supervising multiple kitchens (e.g. regional managers)	1	0

Now we are going to create a central food service staff roster, based on the types of staff you just told me are employed by the SFA. The roster will help us to analyze the cost of direct labor for your central food service staff. I will ask you to list the different job titles or positions of all central staff, listing regular, part-time, and temporary staff separately, even if they have the same title. Again, please include any staff on the food service payroll. This needs to account for every person who works for the SFA and is not based in an individual school. Note that even staff who conduct an SFA-level activity only one time should be included here. The purpose of this roster is to collect enough salary information to calculate what one hour of staff time costs per person, title, or position.

INTERVIEWER: REFER TO HANDOUT 3: CENTRAL FOOD SERVICE STAFF INTERVIEW GUIDE AND HANDOUT 4: SAMPLE STAFF SALARY GRID, LOCATED IN THE INTERVIEW REFERENCE GUIDE.

As we go through, please:

- **Do not include anyone who only works in a school or school kitchen.**
- **Do not include anyone who only works in a central kitchen – in other words, a kitchen that prepares food to be sent off-site only, and does not serve food on-site.**
- **Please include all drivers, even if they may be considered school-specific.**

GROUP=3 OR FOA. I.E., EXCLUDES LIMITED OUTLYING AREAS

SHOW GRID ON ONE PAGE. DISPLAY 5 ROWS BUT ALLOW THE INTERVIEWER TO ADD AN ADDITIONAL 45 ROWS, THREE AT A TIME.

PREFILL WITH SELECTED STAFF IN FIRST FILL. IF EMPLOYSFAD = 1, IF EMPLOYADMIN = 1, IF EMPLOYMAINTENANCE = 1, IF EMPLOYWAREHOUSE = 1, EMPLOYDRIVER =1, EMPLOYNUTRITIONIST= 1, OR EMPLOYREGIONAL=1, THEN FILL.

PART 2: CENTRAL FOOD SERVICE STAFF SALARY GRID

B2. I can group staff with the same position together if the following three conditions are met: they work the same number of hours per week, they work the same number of weeks per year, and they work the same amount of time on the same type of central food service activities throughout the year. If these are not all true for the staff group, I will collect their salary information separately. As we go through each type of staff, please let me know if they can be grouped together.

INTERVIEWER: PROMPT THE RESPONDENT TO RUN THROUGH EACH OF THE STAFF TYPES ENTERED: [FILL ALL OTHER STAFF TYPES=1]. REFER TO HANDOUT 5 TO ENSURE GROUPED STAFF DO THE SAME TYPE OF ACTIVITIES (BOLDED MAJOR CATEGORIES).

INTERVIEWER: COLUMN NUMBERS CORRESPOND TO QUESTIONS IN HANDOUT 3.

(1)	(2)	(3)	(4)	(5)	(11)
Title/Position {CenTitle[A-G]}	Number of staff {CenStaffCount[1-50]}	Total SFA-paid hours/ week {CenHoursPerWeek[1-50]}	Total SFA-paid time/ year {CenTimePerYear[1-50]; CenUnitPerYear[1-50]}	Total central food service hours {CenTotalTime[1-50]; CenTotalUnit[1-50]}	Notes
E.g., <i>SFA Director</i>	1	40 hrs/wk	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <input type="checkbox"/> Days <input checked="" type="checkbox"/> Weeks <input type="checkbox"/> Months </div> <div style="font-size: 2em; margin-right: 10px;">}</div> <div style="text-align: center;"> 44 Per year </div> </div>	40 hrs per <input checked="" type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year	
A.	<div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div> RANGE 1-99	<div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div> hrs/wk RANGE 1-84	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <input type="checkbox"/> Days <input type="checkbox"/> Weeks <input type="checkbox"/> Months </div> <div style="font-size: 2em; margin-right: 10px;">}</div> <div style="text-align: center;"> <div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div> Per year </div> </div>	<div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto;"></div> hrs per <input type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year	

FOR ALL SOFT CHECKS BELOW, REPEAT DISPLAY EACH TIME GRID IS ENCOUNTERED (RATHER THAN ONLY SHOWING AFTER FIRST ITERATION).
SOFT CHECK: IF ANY VALUES ARE MISSING FOR ROW WITH CENTITLE: For row <<NUMBER>>, at least one value is missing. Enter the missing value to continue.
HARD CHECK: IF CENUNITPERYEAR=2 (WEEKS) AND CENTIMEPERYEAR>52; For row <<NUMBER>>, total paid time must be between 1 and 52 weeks per year.
HARD CHECK: IF CENUNITPERYEAR=1 (DAYS) AND CENTIMEPERYEAR>365; For row <<NUMBER>>, total paid time per year must be between 1 and 365 days per year.
HARD CHECK: IF CENUNITPERYEAR=3 (MONTHS) AND CENTIMEPERYEAR>12; For row <<NUMBER>>, total paid time must be between 1 and 12 months per year.

SOFT CHECK: ALL RESPONDENTS WHEN GOING TO NEXT SCREEN; **Please confirm that we covered all staff on the central food service payroll in the following positions: [list items=1 from employsfad:employregional]**

GROUP=3 OR FOA. I.E., EXCLUDES LIMITED OUTLYING AREAS

I will now ask questions 6 and 7 on Handout 3 for each person, title, or position.

- PROGRAMMER: SHOW GRID ON ONE SCREEN. POPULATE column 1 WITH JOB TITLES COLLECTED AT CENTitle[1-50]. FOR ALL ROWS, POPULATE COLUMN 2 WITH NUMBER OF STAFF FROM CENSTAFFCOUNT[1-50]. ALLOW UP TO 50 ROWS IN GRID.
- PROGRAMMER: IF CENSTAFFCOUNT = 1, DEACTIVATE COLUMNS 6B AND 7B FOR ROW (i.e., if there is only one staff member in position, only ALLOW ENTRY INTO LOW salary/benefits column.)
- PROGRAMMER: NOTES LEFT IN COLUMN 11 SHOULD BE CARRIED THROUGH TO THE NEXT 2 GRIDS. NOTES SHOULD REMAIN EDITABLE ON ALL GRIDS.

SFA On-Site Cost Interview

(1)	(2)	(6a)	(6b)	(7a)	(7b)	(11)
Title/Position	Number of staff	(Low) Salary/Wage {CenLowSalary[A-G]; CenUnitLowSalary[1-50]}	[ONLY ALLOW ENTRY IF COL2>1]High Salary/Wage {CenHighSalary[1-50]; CenUnitHighSalary[1-50]}	(Low) Fringe benefits/year {CenLowFringe[1-50]}	[ONLY ALLOW ENTRY IF COL2>1]High fringe benefits/year {CenHighFringe[1-50]}	Notes
E.g. Admin assistant	3	\$ <u>30,000</u> per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input checked="" type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month	\$ <u>45,000</u> per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input checked="" type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month	\$ <u>3,000</u> per year	\$ <u>25,000</u> per year	
A. [FILL{CenTitle[1-40-G]}]	[FILL {CenStaff Count[1-50]}]	\$ _____ per RANGE 0-300,000 <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month	\$ _____ per RANGE 0-500,000 <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month	\$ _____ per year RANGE 0-100,000	\$ _____ per year RANGE 0-100,000	[FILL COL11]

FOR ALL SOFT CHECKS BELOW, REPEAT DISPLAY EACH TIME GRID IS ENCOUNTERED (RATHER THAN ONLY SHOWING AFTER FIRST ITERATION).

SOFT CHECK: IF ANY VALUES EXCEPT NOTES FIELD ARE MISSING: **For row <<NUMBER>>, at least one value is missing. Enter the missing value to continue.**

SOFT CHECK: IF ANY VALUES IN CENLOWSALARY/CENHIGHSALARY GREATER THAN 100,000; **For row <<NUMBER>>, please confirm the salary/wage is correct.**

HARD CHECK: IF CENHIGHSALARY<CENLOWSALARY; **For row <<NUMBER>>, high salary/wage cannot be less than low salary/wage.**

HARD CHECK: IF CENHIGHFRINGE<CENLOWFRINGE; **For row <<NUMBER>>, high fringe benefits cannot be less than low fringe benefits.**

GROUP=3 OR FOA. I.E., EXCLUDES LIMITED OUTLYING AREAS

PART 3: CENTRAL FOOD SERVICE STAFF TIME ALLOCATION GRID

INTERVIEWER: REFER THE RESPONDENT TO HANDOUT 5. READ THROUGH THIS HANDOUT WITH THE RESPONDENT, AND HAVE THEM REFERENCE THE HANDOUT THROUGH THE REMAINDER OF THIS SECTION.

(1)	(5)	(8)	(9)	(10)	(11)		(12)
Title/Position	Total central food service hours	Eligibility determination activities % <i>{EDactPct[1-50]}</i>	Other food service administration % <i>{OthFSAdminPct[1-50]}</i>	Nutrition education and promotion % <i>{NutEdPct[1-50]}</i>	Other non-production % <i>{OthNonProdPct[1-50]}</i>	Central food service total <i>{CenTotalPct[1-50]}</i>	Notes
E.g. <i>SFA Director</i>	<i>40 hrs/wk</i>	<i>100%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>= 100%</i>	
A. [FILL <i>{CenTitle[1-50]}</i>]	[FILL <i>{CenTotalTime[1-50]}</i> hours <i>{CenTotalUnit[1-50]}</i> ;	_____% RANGE 0-100	_____% RANGE 0-100	_____% RANGE 0-100	_____% RANGE 0-100	_____% RANGE 0-100	[FILL COL11]

HARD CHECK: SUM OF 8-11 FOR EACH TITLE/POSITION DOES NOT EQUAL 100%: The total percentage does not add up to 100 percent. I am going to read back the percentage of time for each type of food service activity. Please let me know what I should correct so that the time adds up to 100 percent.

B4. {B_Complete} STATUS SECTION B. SFA STAFF SALARY AND TIME ALLOCATION GRID.

COMPLETE 1

NEEDS FOLLOW UP (SPECIFY FOLLOW UP NEEDED) 2

_____ (STRING (150))

END OF SECTION: That concludes this section of the survey. [(School_Group = 3 or FOA) and (FSMC = 0)]: Next, I would like to ask you about your SFA's indirect costs.] [(School_Group = LOA) or (FSMC = 1)]: Next, I would like to ask you about your SFA's food service expense statement.]

PROGRAMMER BOX

SKIP TO PRELIMINARY FOOD SERVICE EXPENSE STATEMENT IF RESPONDENT IS FSMC OR LIMITED OA

PROGRAMMER BOX
SKIP SECTION IF LIMITED OA OR RESPONDENT IS FSMC.

**USDA/Food and Nutrition Service
2024–2025 National School Foods Study
Preliminary SFA Indirect Cost Survey – Section C**

PREFILL RFIRSTNAME AND RLASTNAME FOR ALL RESPONDENTS ADDED IN INTRODUCTION AND CONTACT INFORMATION MODULE

C0. {R_ICR} WHO IS COMPLETING THE MODULE?

SELECT ALL THAT APPLY

- [RFIRST NAME1] [RLASTNAME1]..... 1
- [RFIRST NAME2] [RLASTNAME2]..... 2
- Other 99

PROGRAMMER BOX
IF R_ICR=99, LOOP BACK TO R_FIRSTNAME TO ADD RESPONDENT.

PART 1: SCREENER

The purpose of this section is to gather information about indirect costs that may be considered as part of the costs of school food service. In this section, I'll ask you to provide information about the methods that your school district uses to allocate indirect costs to its programs and activities. This study is not an audit or a compliance review.

C1. {ICR_Available} *PRELOADED QUESTION, NOT ASKED:* INDIRECT COST RATES AVAILABLE FROM THE STATE AGENCY INDIRECT COST SURVEY

- AVAILABLE..... 1 GO TO C2
- NOT AVAILABLE 0 GO TO C3

ICR_AVAILABLE=1 (I.E., STATE PROVIDED INDIRECT COST RATES)

C2. {ICR_State} **Does your school district use the indirect cost rate calculated or approved by the State?**

PROBE: If the SFA is not *charged* the indirect cost rate, but the school district still uses the State's calculation, answer yes.

- YES 1 GO TO END
- NO 0
- DON'T KNOW d
- REFUSED r

PART 2: METHOD FOR ALLOCATING INDIRECT COSTS

ICR_AVAILABLE = 0 OR ICR_STATE = 0, D, R (I.E., DISTRICT DOESN'T USE STATE RATE OR WE DON'T HAVE STATE RATE)

C3. {ICR_District} Does your school district have one or more indirect cost rate(s) for SY 2024-2025?

- YES 1
- NO 0 GO TO C8
- DON'T KNOW d GO TO C8
- REFUSED r GO TO C8

ICR_DISTRICT = 1 (I.E., HAS AN INDIRECT COST RATE)

C4. Does your school district have a restricted, unrestricted, or both types of indirect cost rates for SY 2024-2025?

CODE ALL THAT APPLY

- RESTRICTED RATE {ICR_has_rr}..... 1
- UNRESTRICTED RATE {ICR_has_ur}..... 2
- DON'T KNOW TYPE {ICR_has_unknown}..... 3

ICR_HAS_RR = 1 (I.E., IF HAVE RESTRICTED RATE)

C5. {ICR_ResRate} What is your school district's restricted indirect cost rate for SY 2024-2025?

INTERVIEWER: PLEASE ENTER AMOUNT AS A PERCENT.

RESTRICTED RATE |__|__|__|.|__|__| %
RANGE 0-100

DON'T KNOW THE RATEd

ICR_has_ur = 1 (I.E., IF HAVE UNRESTRICTED RATE)

C6. {ICR_UnresRate} What is your school district's unrestricted indirect cost rate for SY 2024-2025?

INTERVIEWER: PLEASE ENTER AMOUNT AS A PERCENT.

UNRESTRICTED RATE |__|__|__|.|__|__| %
RANGE 0-100

DON'T KNOW THE RATE d

ICR_has_unknown = 1 (I.E., IF HAVE UNKNOWN RATE TYPE)

C7. {ICR_UnknownRate1 and ICR_UnknownRate2} What is your school district's indirect cost rate or rates for SY 2024-2025?

INTERVIEWER: PLEASE ENTER AMOUNT AS A PERCENT.

UNKNOWN RATE TYPE 1: |_|_|_|_|. |_|_|_| %

RANGE 0-100

UNKNOWN RATE TYPE 2: |_|_|_|_|. |_|_|_| %

RANGE 0-100

DON'T KNOW THE RATE(S)d

PROGRAMMER BOX

IF SCHOOL DISTRICT HAS INDIRECT RATE (ICR_district= 1), GO TO PART 3.

ICR_DISTRICT = 0, D, OR R. (I.E., IF DON'T HAVE OR DON'T KNOW IF HAVE INDIRECT COST RATE)

C8. {AllocPln} Does your school district have one or more indirect cost allocation plan(s) that use a method other than indirect cost rate(s) to charge the SFA for indirect costs for SY 2024-2025?

- YES 1
- NO 0 GO TO END
- DON'T KNOW d GO TO END
- REFUSED r GO TO END

ALLOCPN = 1

C9. {AllocPln_Doc} May I have a copy of your indirect cost allocation plan(s) for SY 2024-2025?

- YES 1
- NO, PLAN IS NOT DOCUMENTED 0
- REFUSED r

ALLOCPN_DOC = 1

C10. {IndirCostAllocPln_Collected} INTERVIEWER CODE: INDIRECT COST ALLOCATION PLAN(S) FOR SY 2024-2025 COLLECTED?

- YES 1
- NO 0

NOTES: _____ (STRING (150))

PART 3: COMPONENTS OF INDIRECT COSTS

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

ICR_DISTRICT = 1 (I.E., HAS AN INDIRECT COST RATE) OR ALLOCPLN = 1 (I.E., HAS ALLOCATION PLAN)

C11. I will now review a list of labor costs for support functions and other costs. For each, please tell me if they are treated as indirect costs in each type of indirect cost rate or plan for SY 2024-2025.

PROGRAMMER: DISPLAY ITEMS A-O ON THE SCREEN ONE AT A TIME. INCLUDE THE ROW HEADERS ON SCREEN (“LABOR COSTS FOR SUPPORT FUNCTIONS” OR “OTHER COSTS”). ADD SUFFIXES _R, _UR, _UK, and _AP TO COLUMNS, RESPECTIVELY. DISPLAY COLUMNS ONLY IF CONDITION IS MET.

INTERVIEWER: FOR EACH ITEM, ASK IF IT IS TREATED AS AN INDIRECT COST FOR EACH TYPE OF RATE OR PLAN.

	Restricted rate			Unrestricted rate			Unknown type rate			Allocation plan		
	[DISPLAY IF ICR_has_rr=1]			[DISPLAY IF ICR_has_ur=1]			[DISPLAY IF ICR_has_unknown=1]			[DISPLAY IF AllocPln=1]		
	YES	NO	DON'T KNOW	YES	NO	DON'T KNOW	YES	NO	DON'T KNOW	YES	NO	DON'T KNOW
Labor costs for support functions												
a. <i>{IC_Accounting}</i> 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"/>	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. <i>{IC_IT}</i> 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"/>	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. <i>{IC_HR}</i> 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"/>	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. <i>{IC_Purchasing}</i> 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"/>	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. <i>{IC_Admin}</i> 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"/>	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. <i>{IC_Janitor}</i> 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"/>	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. <i>{IC_Maint}</i> 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"/>	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. <i>{IC_Sanit}</i> Refuse disposal, pest control, and other sanitation	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	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. <i>{IC_Secur}</i> 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"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>

	Restricted rate [DISPLAY IF ICR_has_rr=1]			Unrestricted rate [DISPLAY IF ICR_has_ur=1]			Unknown type rate [DISPLAY IF ICR_has_unknown=1]			Allocation plan [DISPLAY IF AllocPln=1]		
	YES	NO	DON'T KNOW	YES	NO	DON'T KNOW	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"/>	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"/>	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"/>	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 health 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"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>
o. {IC_Other} Other (Specify)	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	1 <input type="checkbox"/>	0 <input type="checkbox"/>	d <input type="checkbox"/>	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/UR/UK/AP]_Other=1, DISPLAY: {IC_[R/UR/UK/AP]_Other_Spec ify} What other costs are treated as indirect costs for the [restricted rate, unrestricted rate, unknown type rate, allocation plan]?												
_____ (String 1000)												

SOFT CHECK: IF IC_*_Other_Specify = M: **Please enter your other response.**

C12. {C_Complete} STATUS SECTION C. PRELIMINARY SFA INDIRECT COST SURVEY.

COMPLETE 1

NEEDS FOLLOW UP (SPECIFY FOLLOW UP NEEDED)..... 2

_____ (STRING (150))

END OF INDIRECT COST SECTION.

Next, I would like to ask you about your SFA's food service expense statement.

**USDA/Food and Nutrition Service
2024–2025 National School Foods Study
Preliminary Food Service Expense Statement – Sections D-F**

IF ABTRACTOR_FI = 2
PREFILL RFIRSTNAME AND RLASTNAME FOR ALL RESPONDENTS ADDED IN INTRODUCTION AND CONTACT INFORMATION MODULE

D0. {R_Expense} WHO IS COMPLETING THE MODULE?

SELECT ALL THAT APPLY

- [RFIRST NAME1] [RLASTNAME1]..... 1
- [RFIRST NAME2] [RLASTNAME2]..... 2
- Other 99

PROGRAMMER BOX
IF R_EXPENSE=99, LOOP BACK TO R_FIRSTNAME TO ADD RESPONDENT.

Preliminary Food Service Expense Statement

ALL

First, thank you for providing a copy of your SFA’s preliminary expense statement prior to this visit. Members of our team pulled information from this statement and populated a grid. I am going to pull this pre-filled grid up on my computer and walk through it with you now to make sure what we have is accurate and complete. I also have a copy of the expense statement provided for reference.

D1. {Prelim_ExpPeriod} INTERVIEWER: FOR THIS ITEM, FILL THE SCHOOL YEAR OF THE PRELIMINARY EXPENSE STATEMENT THAT WAS PROVIDED AND THE DATES THAT IT COVERED:

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

INTERVIEWER: FILL DATES ENTERED. IF INCORRECT, OVERWRITE FIELDS WITH THE CORRECTED DATES.

PERIOD COVERED BY STATEMENT:

|_|_|/|_|_|/|_|_|_|_| to |_|_|/|_|_|/|_|_|_|_|

HARD CHECK: Check year falls between 2021-2025. Check that month is 1-12. Check day is between 1 and 31. If date entered falls outside this range in the "From" field: "Please enter a value for **From** between 1/1/2021 and 12/31/2025." If date entered falls outside this range in the "To" field: "Please enter a value for **To** between 1/1/2021 and 12/31/2025."

HARD CHECK: IF DATE ENTERED FOR "FROM" IS NOT A REAL DATE: The date entered for **From** is not a real date.

HARD CHECK: IF DATE ENTERED FOR "TO" IS NOT A REAL DATE: The date entered for **To** is not a real date.

I will refer to this as the "reporting period" throughout the rest of the interview.

ALL

D2. *INTERVIEWER: REFER THE RESPONDENT TO HANDOUT 6: EXPENSE CATEGORIES AND DEFINITIONS.*

ALL

- D3. I'll go through each line item in your statement and confirm the category coding with you.**
[INTERVIEWER: BEGIN SHARING SCREEN WITH RESPONDENT AND WALK THROUGH EXPENSE GRID, MAKING CORRECTIONS AS NEEDED]

PROGRAMMER BOX

THE ABTRACTOR WILL BE ENTERING THIS GRID FIRST AND FILLING IN THE LINE ITEMS OF THE SFA'S EXPENSE STATEMENT. IN SOME CASES THE ABTRACTOR WILL FILL IN COLUMN A AND B. IN OTHER CASES THE ABTRACTOR WILL NOT BE ABLE TO FILL IN COLUMN B AND THEY WILL LEAVE A NOTE IN COLUMN C. WHEN THEY HAVE COMPLETED THEIR ABSTRACTION FOR THE DISTRICT THEY WILL NEED TO SAVE THEIR ANSWERS AND CLOSE OUT OF THE INSTRUMENT. HIDE COLUMNS D AND E FOR ABTRACTORS (ABTRACTOR_FI=1). MAX NUMBER OF ROWS ENTERED IS 99 ROWS. GRID WILL DISPLAY EXPANDABLE CATEGORIES FOR EACH EXPENSE CATEGORY. CLICKING ON THE CATEGORY WILL EXPAND THE SUBCATEGORIES. CLICKING ON THE CATEGORY AGAIN WILL COLLAPSE THE SUBCATEGORIES.

THE FIELD INTERVIEWERS WILL NEED TO REOPEN THIS INSTRUMENT AND SEE THE PREFILLED LINE ITEMS, THE SELECTED CATEGORIES IN COLUMN B AND/OR THE NOTES IN COLUMN C. DISPLAY READ-ONLY ABSTRACTED EXPENSE CATEGORY AND ABTRACTOR NOTE/QUESTION FOR FIELD INTERVIEWERS (ABTRACTOR_FI=2). IF THERE ARE NO ABSTRACTED EXPENSE CATEGORIES, ADD DEFAULT TEXT "NO CATEGORIES CODED" AND ADD INTERVIEWER NOTE: "INTERVIEWER: SELECT THE ROW THAT YOU WOULD LIKE TO EDIT. SELECT "ADD A NEW ROW" TO ADD A LINE ITEM. SELECT "DONE EDITING" WHEN YOU HAVE FINISHED ADDING ALL LINE ITEMS."

IF FIELD INTERVIEWER MARKS ABSTRACTION CORRECT = NO, THEN DISPLAY LIST OF EXPENSE CATEGORIES (ALL EXPANDED). ADD A RADIO BUTTON BELOW LAST CATEGORY LABELED "DELETE LINE ITEM".

IN COLUMN E: [IF NO CATEGORIES CODED AND "ADD A NEW ROW" IS SELECTED] INTERVIEWER: SELECT ALL THAT APPLY. ABTRACTOR SELECTED THE FOLLOWING: ABTRACTOR DID NOT ADD THIS LINE ITEM. **Display relevant [Exp_Line_Item] below "Final expense category"**.

IN COLUMN E: [IF LINE ITEM ADDED BY ABTRACTOR BUT NO CATEGORIES CODED] INTERVIEWER: ABTRACTOR DID NOT CODE THIS LINE ITEM. **Display relevant [Exp_Line_Item] below "Final expense category"**.

D4. Preliminary Food Service Expense Statement Worksheet

INTERVIEWER: IF ABSTRACTED, CONFIRM THE CATEGORY CODING OF EACH LINE ITEM. FOR EXAMPLE, “FOR [LINE ITEM NAME], WE THINK IT MIGHT COVER OUR EXPENSE CATEGORY(IES) OF [ABSTRACTED EXPENSE CATEGORY(IES)]. IS THAT CORRECT?” ALSO ASK ANY CLARIFYING QUESTIONS THAT THE ABTRACTOR MAY HAVE ADDED.

IF NOT ABSTRACTED, ASK FOR THE CATEGORY CODING OF EACH LINE ITEM. FOR EXAMPLE, “FOR [LINE ITEM NAME], WHAT EXPENSE CATEGORY OR CATEGORIES FROM HANDOUT 6 WOULD YOU SAY THIS EXPENSE COVERS?”

A.	B.	C.	D.	E.
SFA line item name (E.g., 5030. Supplies – Lunch) {Exp_Line_Item}	Abstracted expense category (Select all that apply) {Exp_Abstr_Cat}	Abstractor note/question {Exp_Abstr_Note}	Abstraction correct {Exp_Abstr_right}	Final expense category (Select all that apply) {Exp_Fnl_Cat}
(STRING (100))	[SEE BELOW LIST]	(STRING (200))	<input type="checkbox"/> YES <input type="checkbox"/> NO	[SEE BELOW LIST]

FOR ALL SOFT CHECKS BELOW, REPEAT DISPLAY EACH TIME GRID IS ENCOUNTERED (RATHER THAN ONLY SHOWING AFTER FIRST ITERATION).
 SOFT CHECK: PLEASE CONFIRM THAT ALL LINE ITEMS FROM THE EXPENSE STATEMENT HAVE BEEN ADDED.
 SOFT CHECK: IF ANYTHING LEFT BLANK IN COLUMN E (“FINAL EXPENSE CATEGORY”): PLEASE CODE A FINAL EXPENSE CATEGORY FOR ALL LINE ITEMS.

List of categories to use for columns B and E

A. LABOR

Salaries and wages:

- 1. Regular food service employees
- 2. Other regular district employees
- 3. Temporary employees

Fringe benefits and payroll taxes:

- 4. Social security taxes
- 5. Unemployment compensation
- 6. Workers' compensation
- 7. Health insurance
- 8. Retirement contributions
- 9. Other benefits

B. OTHER DIRECT OPERATING COSTS

Supplies and expendable equipment:

- 1. Food production supplies and expendable equipment
- 2. Transportation supplies
- 3. Office supplies and expendable equipment
- 4. Other supplies and expendable equipment

Utilities:

- 5. Energy
- 6. Other utilities

Rent:

- 7. Equipment/vehicle rental
- 8. Storage space rental
- 9. Other space rental

Contracted services/interagency payments:

- 10. Professional services

- 11. FSMC fees, etc.
- 12. Repairs and maintenance of equipment
- 13. Storage
- 14. Transportation
- 15. Insurance and bond premiums
- 16. Other services

Miscellaneous direct operating costs:

- 17. Communications
- 18. Travel/miscellaneous

C. EQUIPMENT PURCHASES AND DEPRECIATION COSTS

Equipment purchase:

- 1. Kitchen equipment
- 2. Motor vehicles
- 3. Other equipment

Equipment depreciation:

- 4. Cafeteria/kitchen equipment depreciation
- 5. Other equipment depreciation

D. INDIRECT COSTS

Time period:

- 1. Indirect costs for expense period
- 2. Indirect costs for prior year(s)

E. PURCHASED FOODS

Type:

- 1. Purchased food inventory
- 2. USDA Foods, including DoD Fresh, discounts and rebates, storage and transportation, and the Unprocessed Pilot

Abstraction incorrect

DELETE LINE ITEM

SOFT CHECK: IF "DELETE LINE ITEM" IS SELECTED: This will completely DELETE this row of the expense grid. Please click NEXT to confirm or uncheck the delete option below.

HARD CHECK: IF DUPLICATE LINE ITEM NAMES ARE ENTERED: You have entered line item [FILL LINE ITEM] more than once. Delete the duplicate or consolidate into one line.

IF ABTRACTOR_FI = 1 (I.E., ONLY IF ABTRACTOR)

D5. {D5} Abstraction guidance for FI:

ABTRACTOR: INCLUDE OVERALL SUCCESS OF ABSTRACTION (E.G., GENERAL PROPORTION OF ITEMS ABSTRACTED, ANY OVERARCHING CONCERNS) AND SHORT DESCRIPTION OF LAYOUT OF EXPENSE STATEMENT

(STRING (1000))

PROGRAMMER BOX
TRANSFER TEXT TO SMS

IF ABTRACTOR_FI = 1 (I.E., ONLY IF ABTRACTOR)

D6. {Exp_Abstr_Comp} Abstraction complete

YES 1

NO 0

PROGRAMMER BOX
IF Exp_Abstr_Comp = 1 (ABSTRACTION IS COMPLETE), POPULATE COLUMN D=NO FOR ANY LINE ITEMS WITH COLUMN B BLANK, LOCK COLUMNS B AND C (DO NOT ALLOW CHANGES, BUT KEEP THEM VISIBLE), SET FLAG TO ABSTRACTION IS COMPLETE IN SMS

PROGRAMMER BOX
FOR ANY ITEMS WITH COLUMN D=YES, COPY VALUE FROM COLUMN C TO COLUMN E.

PROGRAMMER BOX
AFTER ALL CATEGORIES COVERED, DISPLAY FOLLOWING TABLE FOR CONFIRMATION, POPULATING FROM D4. ALLOW A LINK BACK TO LINE ITEMS TO EDIT CATEGORY.

D7. Preliminary Food Service Expense Statement Review Grid

Now I will walk through each expense category to confirm it is fully covered by the line items.

INTERVIEWER: SHARE SCREEN. IF LINE ITEM CODED IN COLUMN A, ASK IF THE EXPENSE CATEGORY IS ALSO INCLUDED SOMEWHERE ELSE. FOR EXAMPLE, "FOR [EXPENSE CATEGORY], WE HAVE THAT COVERED IN [LINE ITEM(S)]. DOES THE SFA HAVE ANY OTHER COSTS FOR THIS CATEGORY, EITHER DOCUMENTED SOMEWHERE OTHER THAN YOUR EXPENSE STATEMENT OR FOR WHICH YOU'RE CHARGED INDIRECTLY OR DON'T PAY FOR AT ALL?"

IF NO LINE ITEM CODED IN COLUMN A, ASK WHY THE EXPENSE CATEGORY IS NOT INCLUDED ON THE EXPENSE STATEMENT. FOR EXAMPLE, "WE DIDN'T CODE ANY LINE ITEMS TO THIS CATEGORY. IS THAT BECAUSE THE SFA DOESN'T USE THESE SERVICES, OR ARE THE COSTS FOR THIS COVERED SOMEWHERE ELSE, SUCH AS ON A SEPARATE DOCUMENT, COUNTED AS INDIRECT COSTS, OR PAID FOR BY ANOTHER ENTITY?"

	A.	B.
Expense Category	Which line item(s) contains this cost? <i>[FILL VARIABLES FROM D4]</i>	<i>{Non_Expense_Rprt_Rsn}</i>
A. LABOR		
Salaries and wages		
1. Regular food service employees		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
2. Other regular district employees		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
3. Temporary employees		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
Fringe benefits and payroll taxes		
4. Social security taxes (including Medicare and FICA)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
5. Unemployment compensation (government benefit)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET

SFA On-Site Cost Interview

	A.	B.
Expense Category	Which line item(s) contains this cost? <i>[FILL VARIABLES FROM D4]</i>	<i>{Non_Expense_Rprt_Rsn}</i>
6. Worker's compensation (private insurance)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
7. Health insurance		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
8. Retirement contributions (e.g., pensions)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
9. Other benefits (life insurance, disability insurance, sick leave, long-term disability, etc.)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
B. OTHER DIRECT OPERATING COSTS		
<i>Supplies and expendable equipment</i>		
1. Food production supplies and expendable equipment		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
2. Transportation supplies (gas, grease, oil, tires, etc.)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
3. Office supplies and expendable equipment		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
4. Other supplies and expendable equipment		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
<i>Utilities</i>		
5. Energy		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____

SFA On-Site Cost Interview

	A.	B.
Expense Category	Which line item(s) contains this cost? <i>[FILL VARIABLES FROM D4]</i>	<i>{Non_Expense_Rprt_Rsn}</i>
		<input type="checkbox"/> OFF-BUDGET
6. Other utilities (water, sewer)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
Rent		
7. Equipment/vehicle rental		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
8. Storage space rental		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
9. Other space rental		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
Contracted services/interagency payments		
10. Professional services		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
11. Food service management company fees, etc.		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
12. Repairs and maintenance of equipment		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
13. Storage		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET

SFA On-Site Cost Interview

	A.	B.
Expense Category	Which line item(s) contains this cost? <i>[FILL VARIABLES FROM D4]</i>	<i>{Non_Expense_Rprt_Rsn}</i>
14. Transportation		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
15. Insurance and bond premiums		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
16. Other contracted services		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
<i>Miscellaneous direct operating costs</i>		
17. Communications		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
18. Travel/miscellaneous		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET

Preliminary Food Service Expense Statement

	A.	B.
Cost Category	<p style="text-align: center;">Which line item(s) contains this cost? <i>[FILL VARIABLES FROM D4]</i></p>	<p style="text-align: center;">(IF LINE ITEM CODED IN A) Is any of this category also included somewhere else?</p> <p style="text-align: center;">(IF NO LINE ITEM CODED) Why is this category not included on the expense report? <i>{Non-Expense_Report_Rsn}</i></p>
C. EQUIPMENT PURCHASES AND DEPRECIATION COSTS		
<i>Equipment purchases</i>		
1. Kitchen equipment		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
2. Motor vehicles		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
3. Other equipment		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
<i>Equipment depreciation</i>		
4. Cafeteria/kitchen		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
5. Other		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET

	A.	B.
Cost Category	Which line item(s) contains this cost? <i>{FILL VARIABLES FROM D4}</i>	(IF LINE ITEM CODED IN A) Is any of this category also included somewhere else? (IF NO LINE ITEM CODED) Why is this category not included on the expense report? <i>{Non-Expense_Report_Rsn}</i>
D. INDIRECT COSTS		
1. Indirect costs for period covered by statement		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
2. Indirect costs for prior school year(s)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
E. PURCHASED FOODS		
1. Purchased food inventory		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET
2. USDA Foods, including USDA DoD Fresh, discounts and rebates, storage and transportation, and the Unprocessed Pilot		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> SEPARATE DOC. Name of doc: _____ <input type="checkbox"/> OFF-BUDGET

FOR THE FOLLOWING SOFT CHECK, REPEAT DISPLAY EACH TIME GRID IS ENCOUNTERED (RATHER THAN ONLY SHOWING AFTER FIRST ITERATION).
 SOFT CHECK: IF NO LINE ITEM CODED IN COLUMN A AND NO RESPONSE OPTION(S) SELECTED IN COLUMN B: Please select a response option(s) in column(s) B_1 – B_4 for all expense categories that don't have a line item coded in column A.

D8. {D_Complete} STATUS SECTION D. PRELIMINARY FOOD SERVICE EXPENSE STATEMENT.

COMPLETE 1
 NEEDS FOLLOW UP (SPECIFY FOLLOW UP NEEDED) 2

_____ (STRING (150))

ALL

INTERVIEWER: STOP SHARING SCREEN.

SECTION E: FOOD EXPENSES

E_INTRO: Thank you for confirming the data in the expense statement. Now I want to ask you a few questions about food expenses.

E1. *{Food_report_type}* Does the expense for purchased food reported reflect the value of food *received* or food *used* during the reporting period?

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 GO TO E3
 OTHER (Specify) **How is purchased food reported?**..... 3
 _____ (STRING (50))

FOOD_RPT_TYPE = 1 OR 3

E2. *{Food_val_change}* Is the value of the purchased food inventory at the start and end of the 2024-2025 school year, or the change in the value of the inventory over the year, documented or reported?

PROBE: Say yes if the change in value is not directly reported, but can be calculated by reported starting and ending inventory values.

YES 1
 NO 0 GO TO E4

FOOD_VAL_CHANGE = 1 OR FOOD_RPT_TYPE = 2

E3. *{Food_val_chng_rpt}* Is it reported on this expense statement or on a separate document?

ON THE STATEMENT 1
 ON A SEPARATE DOCUMENT (COLLECT DOCUMENT) 2

FOOD_VAL_CHNG_RPT = 1

E3a. {Food_val_chng_lineitem} Which line item?

PROGRAMMER: FILL ANY LINE ITEMS CODED TO E1: PURCHASED FOOD INVENTORY IN COLUMN E (FINAL EXPENSE CATEGORY) OF D4 (WORKSHEET) AND PRESENT THEM AS RESPONSE OPTIONS IN ADDITION TO OTHER (SPECIFY BOX. RESPONSE OPTIONS SHOULD BE "SELECT ALL THAT APPLY."

_____ (STRING (150))

SOFT CHECK: IF OTHER (SPECIFY) CHECKBOX SELECTED BUT NO RESPONSE PROVIDED: PLEASE PROVIDE AN ANSWER IN THE SPECIFY BOX, OR CLICK "NEXT" TO MOVE TO THE NEXT QUESTION.

FOOD_VAL_CHNG_RPT = 2

E3b. {Food_val_chng_doc} What is the name of the document?

_____ (STRING (150))

ALL

E4. {USDA_Food_Prelim} Does this SFA receive any USDA Foods, including USDA DoD Fresh or products via the Unprocessed Pilot Fresh Fruits and Vegetable Pilot?

YES 1
NO 0 GO TO SECTION F

USDA_FOOD_PRELIM = 1

E5. {USDA_value} Does the expense for purchased food reported on the expense statement include the value of USDA Foods received by the SFA?

IF NEEDED: THIS INCLUDES USDA DOD FRESH AND UNPROCESSED PILOT FRUITS AND VEGETABLES.

YES 1 GO TO E13
NO 0

USDA_VALUE = 0

E6. {USDAval_rpt_prelim} Is the value of USDA Foods received by the SFA documented or reported?

IF NEEDED: THIS INCLUDES USDA DOD FRESH AND UNPROCESSED PILOT FRUITS AND VEGETABLES.

YES 1

NO.....0 GO TO E13

USDAVAL_RPT_PRELIM = 1

E7. {USDAvalue_rpt} Is the value of USDA Foods received by the SFA reported on the expense statement or on a separate document?

IF NEEDED: THIS INCLUDES USDA DOD FRESH AND UNPROCESSED PILOT FRUITS AND VEGETABLES.

ON THE STATEMENT 1

ON A SEPARATE DOCUMENT (COLLECT DOCUMENT) 2

USDAVALUE_RPT = 1

E7a. {USDAVALUE_lineitem} Which line item?

PROGRAMMER: FILL ANY LINE ITEMS CODED TO E2: USDA FOODS IN COLUMN E (FINAL EXPENSE CATEGORY) OF D4 (WORKSHEET) AND PRESENT THEM AS RESPONSE OPTIONS IN ADDITION TO OTHER (SPECIFY) BOX. RESPONSE OPTIONS SHOULD BE "SELECT ALL THAT APPLY."

_____ (STRING (150))

SOFT CHECK: IF OTHER (SPECIFY) CHECKBOX SELECTED BUT NO RESPONSE PROVIDED: PLEASE PROVIDE AN ANSWER IN THE SPECIFY BOX, OR CLICK "NEXT" TO MOVE TO THE NEXT QUESTION.

USDAVALUE_RPT = 2

E7b. {USDAVALUE_doc} What is the name of the document?

_____ (STRING (150))

USDAVAL_RPT_PRELIM = 1

E8. {USDAvalue_Type} Does the reported expense for USDA Foods reflect the value of food received or value of food used during the reporting period?

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.

IF NEEDED: THIS INCLUDES USDA DOD FRESH AND UNPROCESSED PILOT FRUITS AND VEGETABLES.

VALUE RECEIVED (CASH) 1

VALUE USED (ACCRUAL)..... 2 GO TO E11

OTHER (Specify) **How is USDA Foods value reported?** 3

_____ (STRING (50))

USDAVALUE_TYPE= 1 OR 3

E9. *{USDAval_change}* Is the value of the USDA Foods inventory at the start and end of the 2024-2025 school year, or the change in the value of the inventory over the year, documented or reported?

PROBE: Say yes if the change in value is not directly reported, but can be calculated by reported starting and ending inventory values.

IF NEEDED: THIS INCLUDES USDA DOD FRESH AND UNPROCESSED PILOT FRUITS AND VEGETABLES.

YES 1

NO 0 GO TO E11

ASK IF USDAVAL_CHANGE = 1

E10. *{USDAval_chng_rpt}* Is the change in value (or start and ending values) of the USDA Foods inventory over the year reported on the expense statement or on a separate document?

IF NEEDED: THIS INCLUDES USDA DOD FRESH AND UNPROCESSED PILOT FRUITS AND VEGETABLES.

ON THE STATEMENT 1

ON A SEPARATE DOCUMENT (COLLECT DOCUMENT) 2

USDAVAL_CHNG_RPT = 1

E10a. *{USDAval_chng_lineitem}* Which line item?

PROGRAMMER: FILL ANY LINE ITEMS CODED TO E2: USDA FOODS IN COLUMN E (FINAL EXPENSE CATEGORY) OF D4 (WORKSHEET) AND PRESENT THEM AS RESPONSE OPTIONS IN ADDITION TO OTHER (SPECIFY) BOX. RESPONSE OPTIONS SHOULD BE "SELECT ALL THAT APPLY."

_____ (STRING (150))

SOFT CHECK: IF OTHER (SPECIFY) CHECKBOX SELECTED BUT NO RESPONSE PROVIDED: PLEASE PROVIDE AN ANSWER IN THE SPECIFY BOX, OR CLICK "NEXT" TO MOVE TO THE NEXT QUESTION.

USDAVAL_CHNG_RPT = 2

E10b. *{USDAval_chng_doc}* What is the name of the document?

_____ (STRING (150))

USDAVAL_RPT_PRELIM = 1

E11. *{USDAval_IncDisc}* **Does the amount documented include the value of discounts or rebates received for purchases of processed foods made from USDA Foods?**

- YES 1 GO TO E13
- NO 0
- NOT APPLICABLE..... N GO TO E13

USDAVAL_INCDISC = 0

E12. *{USDAval_DisRpt}* **Is the value of these discounts or rebates documented or reported?**

- YES 1
- NO 0

USDAVAL_DISRPT = 1

E12a. *{USDAval_DisRpt_type}* **Is the value of these discounts or rebates reported on the expense statement or on a separate document?**

- ON THE STATEMENT 1
- ON A SEPARATE DOCUMENT (COLLECT DOCUMENT) 2

USDAVAL_DISRPT_TYPE = 1

E12b. *{USDAval_dis_lineitem}* **Which line item?**

PROGRAMMER: FILL ANY LINE ITEMS CODED TO E2: USDA FOODS IN COLUMN E (FINAL EXPENSE CATEGORY) OF D4 (WORKSHEET) AND PRESENT THEM AS RESPONSE OPTIONS IN ADDITION TO OTHER (SPECIFY) BOX. RESPONSE OPTIONS SHOULD BE "SELECT ALL THAT APPLY."

_____ (STRING (150))
 SOFT CHECK: IF OTHER (SPECIFY) CHECKBOX SELECTED BUT NO RESPONSE PROVIDED: PLEASE PROVIDE AN ANSWER IN THE SPECIFY BOX, OR CLICK "NEXT" TO MOVE TO THE NEXT QUESTION.

USDAVAL_DISRPT_TYPE = 2

E12c. *{USDAval_dis_doc}* **What is the name of the document?**

_____ (STRING (50))

USDA_FOOD_PRELIM = 1

E13. {USDA_storage} **Did the State charge the SFA for any costs associated with the storage, transportation, or processing of USDA Foods received by the SFA?**

IF NEEDED: THIS INCLUDES USDA DOD FRESH AND UNPROCESSED PILOT FRUITS AND VEGETABLES.

YES 1
NO 0 GO TO SECTION F

USDA_STORAGE = 1

E14. {USDA_storage_lineitem} **Do these charges appear as a separate line item on the SFA expense statement?**

YES 1 GO TO SECTION F
NO 0

USDA_STORAGE_LINEITEM = 0

E15. {USDA_storage_ded} **Were these charges deducted from meal reimbursements that were due to the SFA?**

YES 1 GO TO SECTION F
NO 0

USDA_STORAGE_DED = 0

E16. {USDA_storage_Act} **How are these charges accounted for?**

_____ (STRING (200))

E17. {E_Complete} **STATUS SECTION E. FOOD EXPENSES.**

COMPLETE 1
NEEDS FOLLOW UP (SPECIFY FOLLOW UP NEEDED) 2

_____ (STRING (150))

SECTION F: UTILITIES AND EQUIPMENT SUPPLEMENT

ALL

In this section, we will collect information about food service utilities and equipment depreciation that are not available in your expense statement or in your SFA’s indirect cost rate, if applicable.

F1. {unreprt_util} Does food service use any utilities that are not directly or indirectly charged to the food service account?

YES 1
 NO 0 GO TO F5

UNREPR_TUTIL = 1
 PREFILL WITH SAMPLED SCHOOL NAMES

F2. {unreprt_util_kitch} We will call these “unreported” utility costs because they are not directly or indirectly charged to the food service account. By the time of our follow-up interview, will you be able to provide actual or estimated costs for utilities that were not directly or indirectly charged for the sampled kitchens for the 2024-2025 school year?

As a reminder, the kitchens selected for this study are in the following schools:

SAMPLED KITCHENS: [SCHOOL1, SCHOOL2, SCHOOL3, ETC]

YES 1 GO TO F4
 NO 0

UNREPR_TUTIL_KITCH = 0

F3. {unreprt_util_sfa} Will you be able to provide actual or estimated unreported utility costs for the SFA overall for the 2024-2025 school year?

YES 1
 NO 0 GO TO F5

UNREPR_TUTIL_SFA = 1 OR UNREPR_TUTIL_KITCH = 1

F4. {unreprt_util_doc} What is the name of the documentation you will reference to provide this information?

NAME OF DOCUMENT: _____(STRING (100))

ALL

F5. {equip_owner} Is major food service equipment such as ranges, refrigerators, or delivery vans, owned by the school district or SFA, leased by the school district or SFA, provided by a food service management company, or supplied to the school district through other means?

CODE ALL THAT APPLY

- SCHOOL DISTRICT OR SFA OWNS MAJOR EQUIPMENT 1
- SCHOOL DISTRICT OR SFA LEASES MAJOR EQUIPMENT 2
- FOOD SERVICE MANAGEMENT COMPANY PROVIDES MAJOR EQUIPMENT 3
- OTHER (Specify): 4
- _____ (STRING (200))
- DON'T KNOW d
- REFUSED r

EQUIP_OWNER = 1, 4, OR D (I.E., SCHOOL DISTRICT DOES NOT LEASE OR RECEIVE MAJOR EQUIPMENT FROM THE FSMC).

F6. {equip_chrg_FSA} Are all of the costs for food service equipment depreciation charged to the school food service account as either a direct charge or in indirect costs?

- YES 1 GO TO END OF EXPENSE STATEMENT
- NO 0

EQP_CHRG_FSA = 0

F7. {equip_deprec_kitch} We will call these “unreported” equipment depreciation costs because they are not directly or indirectly charged to the food service account. By the time of our follow-up interview, will you be able to provide actual or estimated unreported equipment depreciation costs for the sampled kitchens for the 2024-2025 school year?

PROBE: Here we are just interested in the equipment depreciation costs that were not directly or indirectly charged to the SFA. We collect direct and indirect charges separately.

As a reminder, the kitchens selected for this study are in the following schools:

[SCHOOL 1, SCHOOL 2, SCHOOL 3, ETC]

- YES 1 GO TO F10
- NO 0

EQUIP_DEPREC_KITCH = 0

F8. {equip_deprec_SFA} Will you be able to provide actual or estimated unreported equipment depreciation costs for the SFA overall for the 2024-2025 school year?

YES 1 GO TO F10
NO 0

EQUIP_DEP_SFA = 0

F9. {equip_purchaseprice} Will you be able to 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 END

EQUIP_DEPREC_KITCH = 1, EQUIP_DEPREC_SFA = 1, OR IF EQUIP_PURCHASEPRICE = 1

F10. {eqp_unreport_cost_doc} What is the name of the documentation you will reference to provide this information?

_____ (STRING (200))

F11. {F_Complete} STATUS SECTION F. UTILITIES AND EQUIPMENT SUPPLEMENT.

COMPLETE 1
NEEDS FOLLOW UP (SPECIFY FOLLOW UP NEEDED) 2

_____ (STRING (150))

END OF PRELIMINARY EXPENSE STATEMENT.

This concludes our preliminary review of your SFA's expenses. When the final food service expense statement for the 2024-2025 school year is available, we will review that statement with you by telephone or in a virtual meeting next fall to ask some follow-up questions. In the next section, I am going to ask you about staff time and salaries for people who work on food service activities but are not paid from the food service account.

PROGRAMMER BOX

SKIP SECTION IF LIMITED OA OR RESPONDENT IS FSMC.

USDA/Food and Nutrition Service
2024–2025 National School Foods Study
Off-Budget Staff Salary and Time Allocation Grid – Section G

PREFILL RFIRSTNAME AND RLASTNAME FOR ALL RESPONDENTS ADDED IN INTRODUCTION AND CONTACT INFORMATION MODULE

G0. {R_OBStaff} WHO IS COMPLETING THE MODULE?

SELECT ALL THAT APPLY

- [RFIRST NAME1] [RLASTNAME1]..... 1
- [RFIRST NAME2] [RLASTNAME2]..... 2
- Other 99

PROGRAMMER BOX

IF R_OBSTAFF=99, LOOP BACK TO R_FIRSTNAME TO ADD RESPONDENT.

OFF-BUDGET STAFF INTERVIEW

In this part of the interview, we will talk about the labor or other costs that support central food service operations but are paid out of a non-food service account. These are costs that are not charged as direct costs nor included in the school district’s indirect cost rate. We will refer to these as “off-budget costs.”

First, we need to identify if the costs for the functions that support central food service operations are treated as direct costs, indirect costs, or handled some other way. If the food service department does not use a particular support function, let me know. I will take into account what you have already told me about indirect costs charged to the food service account and will just ask for confirmation on these items.

INTERVIEWER: REFER THE RESPONDENT TO HANDOUT 7: DEFINITIONS FOR SUPPORT FUNCTION COST GRID

PROGRAMMER BOX

PREFILL RESPONSE FROM STATE AGENCY INDIRECT COST SURVEY ACCOUNTINGIC-MEDICALIC (C3A-M), UNRESTRICTED IF AVAILABLE, ELSE RESTRICTED, TO G1A-M, COLUMN IC.

E.G., IF ACCOUNTINGIC_U=1 (UNRESTRICTED) ON SAICS, THEN ACCOUNTING_IC=1.

G1. For each of the following tasks, if they are performed in support of central food service, are the costs associated with this task charged directly to food service, are they part of the school district’s indirect cost rate, or are they charged somewhere else?

INTERVIEWER: IF RESPONSE IS PRE-FILLED FROM STATE AGENCY INDIRECT COST SURVEY, JUST CONFIRM RESPONSE. “ACCORDING TO MY INFORMATION, THE COSTS ASSOCIATED WITH THIS TASK ARE PART OF THE SCHOOL DISTRICT’S INDIRECT COST RATE. IS THAT CORRECT?”

How handled codes:

DC = direct SFA charge; **IC** = included in indirect cost rate/other cost allocation plan; **OB** = off-budget cost

Task in Support of Central Food Service	How handled? (SELECT ALL THAT APPLY)			Non-Applicable
	DC	IC	OB	
a. {Supp_[DC,IC,OB]_Accounting} Accounting, budget, finance, and payroll	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. {Supp_[DC, IC, OB]_DataProc} Information technology	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. {Supp_[DC, IC, OB]_HR} Administration of personnel, benefits, and human resources	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. {Supp_[DC, IC, OB]_Purchasing} Purchasing and contracting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. {Supp_[DC, IC, OB]_Admin} General administration and policy (Superintendent’s office, School Board, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. {Supp_[DC, IC, OB]_Janitor} Custodial and janitorial	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. {Supp_[DC, IC, OB]_Maint} Building operations and maintenance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. {Supp_[DC, IC, OB]_Vehic} Equipment and vehicle operations and maintenance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. {Supp_[DC, IC, OB]_Sanit} Refuse disposal, pest control and other sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

SFA On-Site Cost Interview

j. <i>{Supp_[DC, IC, OB]_Secur}</i> Security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. <i>{Supp_[DC, IC, OB]_Storag}</i> Storage and transportation of goods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. <i>{Supp_[DC, IC, OB]_Uniform}</i> Providing and maintaining uniforms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. <i>{Supp_[DC, IC, OB]_Medical}</i> Medical/health services and supplies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

OFF-BUDGET STAFF ROSTER INTRODUCTION

GROUP=(3 OR FOA) AND ISFSMC=0 AND ANY SUPP_OB*=1 (I.E., THEY REPORTED HAVING OFF-BUDGET LABOR IN G1)

G2. Now I would like to get information on the jobs and costs of the school district staff and employees of other agencies who provide the support functions we have just discussed. I want to list staff whose labor we have identified as “off-budget.”

These are the labor costs that are neither charged directly to the food service account nor included in the indirect cost rate. These could be school district staff or other government agency staff. We will not discuss any costs incurred at the school level by non-food service school staff because we will get this information during interviews with the principals of the sampled schools. We will also not discuss the labor costs that are included in the district’s indirect cost rate or allocation plan.

For the next set of questions, we need to account for every person that works on food service activities whose salary, at least in part, is not charged to the SFA’s budget. Staff should be listed by title or position.

INTERVIEW NOTE: REFER TO HANDOUT 8: OFF-BUDGET FOOD SERVICE STAFF INTERVIEW GUIDE AND HANDOUT 9: OFF-BUDGET STAFF SALARY GRID

GROUP=(3 OR FOA) AND ISFSMC=0 AND ANY SUPP_OB*=1 (I.E., THEY REPORTED HAVING OFF-BUDGET LABOR IN G1)
 SHOW GRID ON ONE PAGE. DISPLAY 20 ROWS BUT ALLOW THE INTERVIEWER TO ADD AN ADDITIONAL 30 ROWS.

PROGRAMMER NOTE: NOTES LEFT IN COLUMN 17 SHOULD BE CARRIED THROUGH TO THE NEXT 2 GRIDS. NOTES SHOULD REMAIN EDITABLE ON ALL GRIDS.

G3. Let's start with [FILL WITH THE FIRST SELECTED FUNCTION FROM G1 = OB]. I can group staff with the same position together if the following three conditions are met: they work the same number of hours per week, they work the same number of weeks per year, and they work the same amount of time on central food service activities throughout the year. If these are not all true for the staff group, I will collect their salary information separately. As we go through each type of staff, please let me know if they can be grouped together.

INTERVIEWER: COLUMN NUMBERS CORRESPOND TO QUESTIONS IN HANDOUT 8.

INTERVIEWER NOTE: PROMPT THE RESPONDENT TO RUN THROUGH EACH OF THE FUNCTIONS ENTERED: [FILL ALL OTHER FUNCTIONS = OB]

OFF-BUDGET STAFFING GRIDS

PART 1: OFF-BUDGET STAFF SALARY GRIDS

(1)	(2)	(3)	(4)	(5)	(6)	(17)
Title/ Position {OBTitle}	Number of staff {OBStaffCount[1-50]}	Department {OBDept[1-50]}	Total paid hours/ week {OBHoursPerWeek[1-50]}	Total paid time/year {OBTimePerYear[1-50]; OBUnitPerYear[1-50]}	Total off-budget central food service hours {OBTotalTime[1-50]; OBTotalUnit[1-50]}	Notes
E.g. Accountant	3	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> District <input type="checkbox"/> Non-district 	40 hrs/wk	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <input type="checkbox"/> Days <input checked="" type="checkbox"/> Weeks <input type="checkbox"/> Months </div> <div style="margin-right: 10px;"> } → </div> <div> 44 Per year </div> </div>	40 hrs per <input checked="" type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year	

SFA On-Site Cost Interview

(1)	(2)	(3)	(4)	(5)	(6)	(17)
Title/ Position {OBTitle}	Number of staff {OBStaffCount[1-50]}	Department {OBDept[1-50]}	Total paid hours/ week {OBHoursPerWeek[1-50]}	Total paid time/year {OBTimePerYear[1-50]; OBUnitPerYear[1-50]}	Total off-budget central food service hours {OBTOTALTIME[1-50]; OBTOTALUNIT[1-50]}	Notes
A.	<p> _ _ </p> <p>RANGE 1-99</p>	<p><input type="checkbox"/> District</p> <p><input type="checkbox"/> Non-district</p>	<p> _ _ </p> <p>hrs/wk</p> <p>RANGE 0-84</p>	<p> _ _ _ </p> <p>RANGE 0-365</p> <p><input type="checkbox"/> Days } → Per year</p> <p><input type="checkbox"/> Weeks }</p> <p><input type="checkbox"/> Months }</p>	<p> _ _ </p> <p>hrs per</p> <p><input type="checkbox"/> Week</p> <p><input type="checkbox"/> Month</p> <p><input type="checkbox"/> Year</p>	

- FOR ALL SOFT CHECKS BELOW, REPEAT DISPLAY EACH TIME GRID IS ENCOUNTERED (RATHER THAN ONLY SHOWING AFTER FIRST ITERATION).
- SOFT CHECK: IF ANY VALUES EXCEPT NOTES FIELD ARE MISSING: **At least one value is missing. Enter the missing value to continue.**
- HARD CHECK: IF OBTITLE IS THE SAME IN MORE THAN ONE ROW, REGARDLESS OF UPPER OR LOWER CASE LETTERS; **The same title or position name cannot be used in more than one row. Please revise the title or position names before you proceed.**
- HARD CHECK: IF OBUNITPERYEAR=1 (DAYS) AND OBTIMEPERYEAR>365; **For row <<NUMBER>>, total paid time per year must be between 1 and 365 days per year.**
- HARD CHECK: IF OBUNITPERYEAR=2 (WEEKS) AND OBTIMEPERYEAR>52; **For row <<NUMBER>>, total paid time per year must be between 1 and 52 weeks per year.**
- HARD CHECK: IF OBUNITPERYEAR=3 (MONTHS) AND OBTIMEPERYEAR>12; **For row <<NUMBER>>, total paid time per year must be between 1 and 12 months per year.**
- HARD CHECK: IF OBTOTALUNIT=1 (WEEK) AND OBTOTALTIME>OBHOURSPERWEEK; **Total off-budget central food service hours per week cannot exceed total paid hours per week.**

SOFT CHECK: ALL RESPONDENTS WHEN GOING TO NEXT SCREEN; **Please confirm that we covered all staff who work on food service activities in the following support functions: [list items=off-budget costs from G1 grid]**

GROUP=(3 OR FOA) AND ISFSMC=0 AND ANY SUPP_OB*=1 (I.E., THEY REPORTED HAVING OFF-BUDGET LABOR IN G1)

G4. I will now ask questions 7 and 8 on Handout 8 for each person, title, or position.

PROGRAMMER: SHOW GRID ON ONE SCREEN. POPULATE ROW WITH JOB TITLES COLLECTED AT OBTITLE. FOR ALL ROWS, POPULATE COLUMN 2 WITH NUMBER OF STAFF FROM OBSTAFFCOUNT. ALLOW UP TO 20 ROWS IN GRID.

PROGRAMMER: IF OBSTAFFCOUNT = 1, DEACTIVATE COLUMNS 7B AND 8B FOR ROW (I.E., IF THERE IS ONLY ONE STAFF MEMBER IN POSITION, ONLY ALLOW ENTRY INTO LOW SALARY/BENEFITS COLUMN.)

(1)	(2)	(7a)	(7b)	(8a)	(8b)	(17)
Title/Position {OBTitle}	Number of staff {OBStaff Count}	(Low) Salary/Wage {OBLowSalary[1-50]; OBUUnitLowSalary[1-50]}	[ONLY ALLOW ENTRY IF COL2>1] High Salary/Wage {OBHighSalary[1-50]; OBUUnitHighSalary[1-50]}	(Low) Fringe benefits/ year {OBLowFringe[1-50]}	[ONLY ALLOW ENTRY IF COL2>1] High fringe benefits/ year {OBHighFringe[1-50]}	Notes
E.g. Accountant	3	\$ <u>40,000</u> per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input checked="" type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month	\$ <u>65,000</u> per <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input checked="" type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month	\$ <u>5,000</u> per year	\$ <u>35,000</u> per year	

SFA On-Site Cost Interview

(1)	(2)	(7a)	(7b)	(8a)	(8b)	(17)
Title/Position <i>{OBTitle}</i>	Number of staff <i>{OBStaffCount}</i>	(Low) Salary/Wage <i>{OBLowSalary[1-50]; OBUntLowSalary[1-50]}</i>	[ONLY ALLOW ENTRY IF COL2>1] High Salary/Wage <i>{OBHighSalary[1-50]; OBUntHighSalary[1-50]}</i>	(Low) Fringe benefits/ year <i>{OBLowFringe[1-50]}</i>	[ONLY ALLOW ENTRY IF COL2>1] High fringe benefits/ year <i>{OBHighFringe[1-50]}</i>	Notes
A. [FILL <i>{OBTitle[1-50]}</i>]	[FILL <i>{OBStaffCount[1-50]}</i>]	\$ _____ per RANGE 0-300,000 <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month	\$ _____ per RANGE 0-500,000 <input type="checkbox"/> Hour <input type="checkbox"/> Month <input type="checkbox"/> Week <input type="checkbox"/> Year <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month	\$ _____ per year RANGE 0-100,000	\$ _____ per year RANGE 0-100,000	[FILL COL17]

FOR ALL SOFT CHECKS BELOW, REPEAT DISPLAY EACH TIME GRID IS ENCOUNTERED (RATHER THAN ONLY SHOWING AFTER FIRST ITERATION).
SOFT CHECK: IF ANY VALUES EXCEPT NOTES FIELD ARE MISSING: For row <<NUMBER>>, at least one value is missing. Enter the missing value to continue.
HARD CHECK: IF ANY VALUES IN OBLOWSALARY GREATER THAN 300,000; For row <<NUMBER>>, low salary must be between \$0 and \$300,000.
HARD CHECK: IF ANY VALUES IN OBHIGHSALARY GREATER THAN 500,000; For row <<NUMBER>>, high salary must be between \$0 and \$500,000.
HARD CHECK: IF ANY VALUES IN OBLOWFRINGE GREATER THAN 100,000; For row <<NUMBER>>, low fringe benefits must be between \$0 and \$100,000.
HARD CHECK: IF ANY VALUES IN OBHIGHFRINGE GREATER THAN 100,000; For row <<NUMBER>>, high fringe benefits must be between \$0 and \$100,000.
HARD CHECK: IF OBHIGHSALARY<OBLOWSALARY; High salary/wage cannot be less than low salary/wage.
HARD CHECK: IF OBHIGHFRINGE<OBLOWFRINGE; High fringe benefits cannot be less than low fringe benefits.

PART 2A: OFF-BUDGET STAFF TIME ALLOCATION GRID

GROUP=(3 OR FOA) AND ISFSMC=0 AND ANY SUPP_OB*=1 (I.E., THEY REPORTED HAVING OFF-BUDGET LABOR IN G1)

G5. For each position we just collected salary information on, please also tell me the percentage of off-budget food service time spent on each function from Handout 5 over the school year.

INTERVIEWER: REFER THE RESPONDENT TO HANDOUT 5. READ THROUGH THIS HANDOUT WITH THE RESPONDENT, AND HAVE THEM REFERENCE THE HANDOUT THROUGH THE REMAINDER OF THIS SECTION.

INTERVIEWER: IF UNABLE TO ESTIMATE PERCENTAGE FOR ONE OR MORE FUNCTIONS, MARK OFF COLUMN PG [THAT IS, "SEE PROCESS GRID"] AND COMPLETE A PROCESS GRID FOR ROW INSTEAD.

(1)	(PG)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		(18)
Title/Position (Total off-budget food service hours)	Can't estimate, process grid needed {PG_[1-50]}	Eligibility determination activities % {OBEDactPct[1-50]}	Other food service administration % {OBFSAdminPct[1-50]}	Nutrition education and promotion % {OBNutEdPct[1-50]}	Other non-production % {OBOthNonProdPct[1-50]}	Breakfast production % {OBBreakProdPct[1-50]}	Lunch production % {OBLProdPct[1-50]}	Breakfast and lunch production % {OBBLProdPct[1-50]}	Snack/ supper production (FFVP, CACFP, and NSLP) % {OBSnkProdPct[1-50]}	Other meal production % {OBOthMealProdPct[1-50]}	Off-Budget food service total {OBTotPct[1-50]}	Notes
E.g. Accountant (40 hrs/wk)	<input type="checkbox"/>	0	100%	0%	0%	0%	0%	0%	0%	0%	= 100%	
A. [FILL OBTitle[1-50] and OBTotTime/OBTotUnit	<input type="checkbox"/>	____% RANGE 0-100	____% RANGE 0-100	____% RANGE 0-100	____% RANGE 0-100	____% RANGE 0-100	____% RANGE 0-100	____% RANGE 0-100	____% RANGE 0-100	____% RANGE 0-100	____% RANGE 0-100	[FILL COL17]

HARD CHECK: SUM OF 9-17 FOR EACH TITLE/POSITION DOES NOT EQUAL 100%: The total percentage does not add up to 100 percent. I am going to read back the percentage of time for each type of food service activity. Please let me know what I should correct so that the time adds up to 100 percent.

PROGRAMMER: IF COLUMN PG MARKED FOR ROW, DO NOT ALLOW PERCENTAGE ENTRY INTO OTHER COLUMNS.

PROGRAMMER BOX

GO TO END IF NO POSITIONS HAVE COLUMN 'PG' MARKED, OTHERWISE GO TO NEXT QUESTION

PART 2B: PROCESS GRID FOR OFF-BUDGET STAFF

ANY STAFF CODED AS PG
FILL WITH OBTITLE[1-50] IF CORRESPONDING VARIABLE PG_[1-50] = 1

To help you estimate the time spent by certain staff on food service support, I will ask you some questions about their activities. You can follow along with these questions in Handout 10. I'll need to do this for the following staff.

[OBTITLE1, OBTITLE2, ETC]

Process Grid for Off Budget Staff:

PROGRAMMER: REPEAT GRID FOR EACH OBTITLE WHERE PG=1

Title/position: [FILL OBTITLE]

(1)	(2)		
What activities or tasks does this person do? <i>{PGActivity_1-25_1-4}</i>	How many hours per week does this person spend on this task during the July 2024 – June 2025 program year? (if hours per week are not available, fill in hours and number of periods, and select type of period)		
	Hours per period <i>{PGhrs_1-25_1-4}</i> , <i>{PGhrsp_1-25_1-4}</i>	Number of periods <i>{PGperiods_1-25_1-4}</i> , <i>{PGperiodsp_1-25_1-4}</i>	
	_ _ hrs per	D W M Y Other: _____	For: _____ D W M
	_ _ hrs per	D W M Y Other: _____	For: _____ D W M
	_ _ hrs per	D W M Y Other: _____	For: _____ D W M
	_ _ hrs per	D W M Y Other: _____	For: _____ D W M

FOR ALL SOFT CHECKS BELOW, REPEAT DISPLAY EACH TIME GRID IS ENCOUNTERED (RATHER THAN ONLY SHOWING AFTER FIRST ITERATION).

HARD CHECK: IF THE GRID IS BLANK FOR ANY TITLE/POSITION: For row <<Number>>, please enter at least an activity name to continue.
SOFT CHECK: IF PGPERIODSPER NOT SAME AS PGHRSPER: Please confirm that this activity is done every [PGhrsper] for [PGperiods] [PGperiodsper]s. If not, please answer in number of [PGhrsper]s. [For example: "Please confirm this activity is done every day for 16 weeks. If not, please answer in number of days."]
SOFT CHECK: IF ANY VALUES (ASIDE FROM PGACTIVITY) ARE MISSING; At least one value is missing. Enter the missing value to continue.
HARD CHECK: IF PGhrsper = M and PGperiodsper = D or W; You entered hours per month for [PGTitle]. The number of periods must be months (cannot be days or weeks).
HARD CHECK: IF PGhrsper = W and PGperiodsper = D; You entered hours per week for [PGTitle]. The number of periods must be weeks or months (cannot be days).
HARD CHECK: IF PGperiods > 365 days; For row <<NUMBER>>, total paid time per year must be between 1 and 365 days per year.
HARD CHECK: IF PGperiods > 52 weeks; For row <<NUMBER>>, total paid time must be between 1 and 52 weeks per year.
HARD CHECK: IF PGperiods > 12 months; For row <<NUMBER>>, total paid time per year must be between 1 and 12 months per year.
SOFT CHECK: IF PGhours > 8 hours per day, 40 hours per week, 184 hours per month, or 2088 hours per year; For row <<NUMBER>>, please confirm that [PGTitle] regularly works overtime (hours per period exceeds normal working hours) on this activity.
SOFT CHECK: IF GRID LEFT COMPLETELY BLANK: Please fill in the grid for non-food service staff who do this activity.

Thank you for completing the Off-Budget District Staff interview.

G7. {G_Complete} STATUS SECTION G. OFF-BUDGET STAFF SALARY AND TIME ALLOCATION GRID.

COMPLETE 1
 NEEDS FOLLOW UP (SPECIFY FOLLOW UP NEEDED) 2

(STRING (150))

END OF SURVEY.

Those are all of my questions for you today. Thank you for taking the time to complete these interviews with me. Your participation is vital to the success of the National School Foods Study. We may contact you later if we have follow-up questions.

SFA ON-SITE COST INTERVIEW REFERENCE GUIDE

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HANDOUT 1: Food Vendor Documents

We will review your documentation from all vendors for commercially purchased food items, USDA Foods shipments, DoD Fresh shipments, and Unprocessed Pilot shipments in order to help us calculate the unit price of foods used by this SFA during the scheduled week(s) of data collection. To determine the total cost of producing school meals, we need to calculate the cost of foods. We need to know what the SFA paid for both food items served as-is and food ingredients used in recipes that the SFA prepares.

For each food type listed in Handout 2, we would like enough documentation to calculate a **UNIT PRICE** for each food item. Please consider all vendors who supply foods to your SFA.

We are especially interested in any foods that are served during the target week(s). This includes food in inventory and foods purchased close to the target week. We will use this information to calculate the cost of the foods that are reported in the Menu Survey for each sampled school.

To do this, we are asking for the following types of documents, if available:

- Summary:** a report with price information on all foods purchased
- Invoice:** information for food purchased or delivered at a particular time. Multiple invoices may be needed for a single vendor
- Other:** includes bid lists or contracts with prices for foods, or inventory reports with foods from multiple vendors

When possible, documents should include:

- **Product name**
- **Brand**
- **Unit size**
- **Unit price – or – Total cost & number of cases**

For example:

- 2 cases of six #10 cans of Joe's Crushed Tomatoes
Price per case = \$10.00
- 2 x 10 lb. box of fresh peaches
Total price for 2 boxes = \$25.00

REMEMBER:

THE GOAL IS TO PROVIDE ENOUGH INFORMATION TO CALCULATE PRICE PER UNIT.

HANDOUT 2: List of Foods for SFA Food Cost Worksheet

Major Food

Pre-plated Meals
Canned Goods/Staples
Fresh Fruits/Vegetables
Frozen Fruits/Vegetables
Frozen Meats/Poultry/Seafood/Entrees/Meat Alternates
Refrigerated Products (other than dairy/juice)

Specialty Food

Bread/Tortillas
Candy
Chips
Cookies
Entrees from Specialty Vendors (sandwiches, pizza, tacos, etc.)
Ice Cream
Milk/Dairy
Juice
Soda/Other Beverages
Snack Cakes
Vending Machine Foods
Other

USDA Foods

Raw, bulk, or direct delivered
Ready-to-use end products (processed commodities purchased through SFA, State, and/or National processing agreements)
Entitlement dollars used to obtain unprocessed fruits and vegetables through the Unprocessed Pilot

USDA DoD Fresh

Foods that are obtained using USDA Foods entitlement for the school lunch and breakfast program through the United States Department of Agriculture (USDA) Department of Defense (DoD) Fresh Fruit and Vegetable Program.

HANDOUT 3: Central Food Service Staff Interview Guide

We will ask you the following questions about your central food service staff. Central food service staff includes all staff whose time is charged to the school food service account, even if part of their wages are paid from a non-food service account. We will collect information about staff who work in support of the SFA, but are not paid out of the school food service account, in a separate section.

Please refer to Grid A in Handout 4 for questions 1-7.

1. **What are the different titles or positions for each type of staff you just told me the SFA employs?**
 - If multiple staff members work the same amount of time overall and on central food service activities per year, we can group them together
 - Also include staff who only do a one-time activity
2. **How many employees are under this title or position at the SFA?**
3. **How many SFA-paid hours per week do the staff in this position work?**
 - Total hours per week can only exceed 40 if *paid overtime* for a position is incurred on a *regular* basis. Intermittent or unpaid overtime should not be included, even if unpaid overtime is worked on a regular basis.
 - Include only time paid with food service funds.
 - If an employee performs a one-time activity, record the hours as paid hours per week, 1 week per year.
4. **What is the total SFA-paid time per year for the staff in this position?**
 - Paid time includes paid holidays, sick time, and vacation. Include only time paid with food service funds.
 - This can be reported in days, weeks, or months per year.
5. **What are the total hours staff in this position work on central food service activities?**
 - This can be reported in hours per week, month, or year.
 - These are activities that serve all schools, or no school in particular and are *paid for with food service funds*. It does not include school-level food service or other non-food service related activities.
6. **What is the salary or wage for this position?**
 - If multiple staff members are reported together, report the lowest and then the highest salaries for this position.
 - The salary can be reported per hour, week, every two weeks (biweekly), two times a month, per month, or per year
7. **What is the dollar value of annual fringe benefits received by staff in this position?**
 - If multiple staff members are reported together, report the lowest and then the highest fringe benefit amounts for this position.

Please refer to Grid B in Handout 4 for questions 8-11.

- 8-11. **What percentage of central food service time for staff in this position is spent on each type of activity? See Handout 5 for activity descriptions.**
 - Include the entire school year
 - Only provide percentage of the central food service hours worked. Total should equal 100%.

HANDOUT 4: Central Food Service Staff Salary Grid (A) and Staff Allocation Grid (B)

GRID A: CENTRAL FOOD SERVICE STAFF SALARY GRID

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Title/Position	Number of staff	Total paid hours/ week	Total paid time/ year	Total central food service hours	Salary/Wage	Fringe benefits/ year
E.g. <i>SFA Director</i>	1	40 hrs/wk	44 <input type="checkbox"/> Days <input checked="" type="checkbox"/> Weeks <input type="checkbox"/> Months } Per year	40 hrs per <input checked="" type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year	\$ <u>67,000</u> per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month <input type="checkbox"/> Month <input checked="" type="checkbox"/> Year <input type="checkbox"/> Other:	\$35,000 per year
A.	_ _	_ _ hrs/wk	_ _ _ <input type="checkbox"/> Days <input type="checkbox"/> Weeks <input type="checkbox"/> Months } Per year	_ _ hrs per <input type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other:	\$ _____ per year

GRID B: CENTRAL FOOD SERVICE STAFF ALLOCATION GRID

(1)	(5)	(8)	(9)	(10)	(11)	
Title/Position	Total central food service hours	Eligibility determination activities %	Other food service administration %	Nutrition education and promotion %	Other non-production %	Central food service total
E.g. <i>SFA Director</i>	40 hrs/wk	10%	90%	0%	0%	= 100%
A.	_ _ hrs/wk	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	

HANDOUT 5: Central Food Service Activities List

Eligibility determination activities (includes distributing, collecting, processing and verifying household applications)

- Preparing, distributing, and processing applications for free/reduced-price meals
- Obtaining and processing data for direct certification
- Selecting verification sample from applications for free/reduced-price meals
- Conducting income verification of applications for free/reduced-price meals
- Updating student certification status and records

Other food service administration

- Accounting, budget, finance, and payroll
- Data processing operations and programming
- Administration of personnel, benefits, and human resources
- Purchasing and contracting
- Inventorying food
- General administration and policy
- Menu planning and nutritional analysis
- Maintaining student payment accounts for meals
- Counting and claiming reimbursable meals

Nutrition education and promotion (includes messages about healthy eating and participating in school meals)

- Placing displays, banners, or other visual messages in school facilities
- Demonstrations or events to promote healthy eating
- Distributing materials to students or parents (newsletters, recipes, etc.)
- Training for school personnel for nutrition education/ promotion
- Meetings of teams or advisory groups to plan and assess nutrition education/promotion activities (at school or elsewhere)
- Involving students in planning the menu, naming menu items, or taste-testing new items
- Nutrition education/promotion activities included in classroom curricula
- Developing and monitoring school wellness policies
- Other activities related to Team Nutrition, HealthierUS School Challenge, or other Federal/State nutrition education/promotion programs

Other non-production activities

- Custodial, janitorial, building operations, and maintenance of facilities i.e., cleaning and maintenance of buildings and other fixed assets used in food service (kitchens, warehouse space, and administrative space)
- Food service equipment maintenance
- Maintenance and operation of vehicles and other equipment used in storage and transportation
- Refuse disposal, pest control, security, and other services related to buildings and other fixed assets used in food service
- Storage and transportation of goods:
 - Receiving and storing food and supplies.
 - Preparing and loading deliveries of food and supplies from a central storage point to production sites.
 - Transporting food and supplies to production sites.
 - Transporting prepared food from production kitchens to satellite kitchens.
- Providing and maintaining uniforms

OFF-BUDGET ONLY:

Breakfast/Lunch production

- Making ready, preparing, and serving food
- Collecting money, meal tickets, or other payments at breakfast/lunch
- Cleaning up after breakfast/lunch (kitchen, serving area, and cafeteria)
- Supervising students during breakfast/lunch
- Any other work that involves direct production for breakfast/lunch
- Note: use combined breakfast and lunch code if work is being done in support of both meals at the same time

FFVP, CACFP snacks or suppers, or NSLP afterschool snacks production

- Making ready, preparing, and serving foods for snacks
- Collecting money, meal tickets, or other payments for snacks
- Cleaning up after snacks (kitchen, serving area, and cafeteria)

Other meal production

- Making ready, preparing and serving or shipping catered meals (for special dinners at school, Meals on Wheels, senior citizen centers, Head Start or other child care programs, etc.)
- Any other work that involves direct production for meals other than breakfast, lunch, and FFVP, CACFP, or NSLP snacks or suppers

HANDOUT 6: Expense Categories and Definitions

We will map your expense statement line items to the categories that we have listed below. For more detail about the definitions of each expense category please see the “Expense Category Definitions” section.

EXPENSE CATEGORIES AT A GLANCE

A. LABOR

Salaries and wages:

1. Regular food service employees
2. Other regular district employees
3. Temporary employees

Fringe benefits and payroll taxes:

4. Social security taxes (including Medicare and FICA)
5. Unemployment compensation
6. Workers’ compensation
7. Health insurance
8. Retirement contributions (e.g., pensions)
9. Other benefits (life insurance, disability insurance, sick leave, long term disability, etc.)

B. OTHER DIRECT OPERATING COSTS

Supplies and expendable equipment:

1. Food production supplies and expendable equipment (pans, trays, utensils, etc.)
2. Transportation supplies (gas, grease, oil, tires, etc.)
3. Office supplies and expendable equipment (pens, paper, ink, etc.)
4. Other supplies and expendable equipment (cleaning supplies etc.)

Utilities:

5. Energy (gas, electric)
6. Other utilities (water, sewer)

Rent:

7. Equipment/vehicle rental
8. Storage space rental
9. Other space rental

Contracted services/interagency payments:

10. Professional services
11. Food service management company (FSMC) fees, etc.
12. Repairs and maintenance of equipment
13. Storage
14. Transportation
15. Insurance and bond premiums
16. Other services

Miscellaneous direct operating costs:

17. Communications
18. Travel/miscellaneous

C. MAJOR EQUIPMENT PURCHASES AND DEPRECIATION COSTS

Equipment purchase:

1. Kitchen equipment
2. Motor vehicles
3. Other equipment

Equipment depreciation:

4. Cafeteria/kitchen equipment depreciation
5. Other equipment depreciation

D. INDIRECT COSTS

1. Indirect costs for expense period
2. Indirect costs for prior year(s)

Please note that we will also ask for indirect cost *rates* (or indirect cost *allocation plans*) for SY 2024-2025

E. PURCHASED FOODS

1. Purchased food inventory
2. USDA Foods, including USDA DoD Fresh and Unprocessed Pilot, discounts and rebates, storage and transportation

EXPENSE CATEGORY DEFINITIONS

A. **LABOR:** Personnel costs.

- **Salaries and wages:** This category includes salaries and wages paid to regular and temporary or contract employees. Does not include fees paid to independent consultants.
- **Fringe benefits and payroll taxes:** This category includes the school food service share of the cost of payroll taxes or similar mandatory charges for Social Security, Medicare, Unemployment Compensation, and Workers' Compensation insurance, as well as health insurance, pension or other retirement benefits, life insurance, tuition assistance, dental insurance, staff meal allowances, or other non-cash employee benefits.

B. **OTHER DIRECT OPERATING COSTS:** Direct expenses for food service of an operational (recurring) nature, other than labor and food. Does not include capital outlays, depreciation, or indirect costs.

- **Supplies and expendable equipment:** This category includes all types of supplies (other than food) used for all aspects of food service operations. Expendable equipment includes any type of equipment purchase that may be treated as an expense according to USDA and other applicable rules. Usually this is equipment with a cost below a specified dollar amount (such as \$500).
- **Utilities:** This category includes electricity, heating and cooking fuels, water, and sewer services.
- **Rent:**
 7. **Equipment/vehicle rental:** This category includes expenses for rent of any type of school food service equipment or vehicles.
 8. **Storage space rental:** This category includes expenses for rent of facilities for storing food and food service supplies.
 9. **Other space rental:** This category includes expenses for rent of facilities for food preparation, serving, or food service administration.
- **Contracted services/interagency payments:** This category includes all expenses for contracted or purchased services from private organizations or individuals, and payments to other agencies for specific services charged on a direct cost basis.
 10. **Professional services:** This category includes services provided by professionals, such as dietary/management consulting, training of staff, legal services, audits, etc.
 11. **Food service management company fees:** This category includes all payments to food service management companies other than reimbursement of expenses for labor and food. Examples include management or consulting fees, and cost of funds or profit. NOTE:
(1) The purchase of complete meals prepared under contract to the SFA ("pre-plated meals") or per-meal charges for meals prepared on-site should also be reported here;
(2) If a food service management company bills a single amount to the SFA for all of its services, that amount should be reported here.
 12. **Repairs and maintenance of equipment:** This category includes repair, maintenance, and associated charges (e.g., parts) for food service equipment used in kitchens, cafeterias, storage facilities, and administrative offices.
 13. **Storage:** This category includes fees for storage on a contract basis and associated charges (such as loading/unloading of shipments).

14. **Transportation:** This category includes charges for transportation of food, food service supplies, etc. on a contract basis.
15. **Insurance and bond premiums:** This category includes payments for insurance of property and supplies, and liability insurance or bond. Does not include payments for insurance benefits to workers or workers' compensation insurance.
16. **Other contracted services:** This category includes services not listed elsewhere, such as data processing, payroll processing, linen or laundry services, extermination, health inspections, etc. conducted on a contract basis.

➤ **Miscellaneous direct operating costs:**

17. **Communications:** This category includes telephone, fax, postage, courier services, and other communications costs.
18. **Travel / miscellaneous:** This category includes all other costs directly identified as food service expenses. Examples of costs in this category are: mileage and other travel reimbursements, association memberships, and subscriptions.

C. EQUIPMENT PURCHASES AND DEPRECIATION COSTS:

- **Equipment purchases:** This category includes expenses for new or replacement equipment items considered capital equipment according to USDA and other applicable rules, based on their useful life and cost. Includes equipment for kitchens, cafeterias, storage facilities, transportation, and administration.
- **Equipment depreciation:** This is an annual charge equal to the purchase cost of capital equipment divided by the useful life of the equipment. Usually reported only under accrual accounting.

D. INDIRECT COSTS: Costs shared among several programs or functions, such as administrative support, occupancy, general-purpose supplies, and communications. Usually the indirect cost for food service, if reported, is computed by applying a percentage rate to specified types of direct costs, which may exclude food. The indirect cost should be the amount actually charged to the school food service account.

E. FOOD: Includes purchased food, USDA Foods (including USDA DoD Fresh and Unprocessed Pilot fruits and vegetables), and charges for the transportation, storage, and processing of donated commodities.

- **Purchased food:** This is the expense for purchased food used by the SFA, including purchased foods that have been made with donated USDA commodities as ingredients.
- **Value of USDA Foods received:** This is the total USDA-assigned value of USDA donated commodities received by the SFA during SY 2024-2025.
- **Storage, transportation, and processing fees:** This category includes charges from the State or contractors to the SFA for the transportation, storage, and processing of USDA donated commodities.
- **Inventory change in value:** The value of inventory of purchased food and donated commodities used or lost during the year, in addition to purchases or receipts.

HANDOUT 7: Definitions for Support Function Cost Grid

We will identify which of the below functions support central food service operations and if they are treated as direct costs, indirect costs, or handled some other way (i.e., “off-budget” functions).

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

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

The support functions are defined as follows:

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

Information technology includes all support for mainframe, server, and client computers, and for communications networks (voice and data).

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

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

General administration and policy includes labor costs for the Superintendent and School Board, and other administration not listed elsewhere.

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

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

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

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

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

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

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

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

HANDOUT 8: Off-Budget Staff Interview Guide

We will ask the following questions about staff who perform any of the support functions identified as “off-budget” from Handout 7.

Please refer to Grid A in Handout 9 for questions 1-8:

1. **What are the different titles or positions for “off-budget” food service staff?**
 - Are there any district or SFA staff who help prepare or serve meals whose time is not charged to the food service account?
 - Enter job titles for staff who perform each support function listed as off-budget.
 - List job titles separately if any of the following are different between staff: 1) total paid hours per week; 2) total paid weeks per year; or 3) total off-budget food service hours per week.
2. **How many employees are under this title or position?**
3. **Is this a district or non-district position?**
4. **How many paid hours per week do the staff in this position work?**
 - Total hours per week can only exceed 40 if *paid overtime* for a position is incurred on a *regular* basis. Intermittent or unpaid overtime should not be included, even if unpaid overtime is worked on a regular basis.
 - If an employee performs a one-time activity, record the hours as paid hours per week, 1 week per year.
5. **What is the total paid time per year for the staff in this position?**
 - Paid time includes paid holidays, sick time, and vacation. Include time paid with food service funds *and* other paid time.
 - This can be reported in days, weeks, or months per year.
6. **What are the total hours staff in this position work on central food service activities that are *not paid with food service funds*?**
 - This can be reported in hours per week, month, or year.
 - These are activities that serve all schools, or no school in particular. It does not include school-level food service or other non-food service related activities.
7. **What is the salary or wage for this position?**
 - If multiple staff members are reported together, report the lowest and then the highest salaries for this position.
 - The salary can be reported per hour, week, every two weeks (biweekly), two times a month, per month, or per year.
8. **What is the dollar value of annual fringe benefits received by staff in this position?**
 - If multiple staff members are reported together, report the lowest and then the highest fringe benefit amounts for this position.

Please refer to example “Grid B” in Handout 9 for questions 9-17:

- 9-17. **What percentage of off-budget central food service time for staff in this position is spent on each type of activity? See Handout 5 for descriptions.**
 - Include the entire school year.
 - Only provide percentage of the central food service hours worked. Total should equal 100%.

HANDOUT 9: Off-Budget Staff Salary Grid (A) and Staff Time Allocation Grid (B)

GRID A: OFF-BUDGET STAFF SALARY GRID

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Title/Position	Number of staff	Department	Total paid hours/ week	Total paid time/ year	Total off-budget central food service hours	Salary/Wage	Fringe benefits/ year
E.g. <i>Accountant</i>	1	<input checked="" type="checkbox"/> District <input type="checkbox"/> Non-district	40 hrs/wk	44 Per year <input type="checkbox"/> Days <input checked="" type="checkbox"/> Weeks <input type="checkbox"/> Months	40 hrs per <input checked="" type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year	\$ 50,000 per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month <input type="checkbox"/> Month <input checked="" type="checkbox"/> Year <input type="checkbox"/> Other:	\$35,000 per year
A.	_ _	<input type="checkbox"/> District <input type="checkbox"/> Non-district	_ _ hrs/wk	_ _ _ Per year <input type="checkbox"/> Days <input type="checkbox"/> Weeks <input type="checkbox"/> Months	_ _ hrs per <input type="checkbox"/> Week <input type="checkbox"/> Month <input type="checkbox"/> Year	\$ _____ per <input type="checkbox"/> Hour <input type="checkbox"/> Week <input type="checkbox"/> Every two weeks <input type="checkbox"/> Two times a month <input type="checkbox"/> Month <input type="checkbox"/> Year <input type="checkbox"/> Other:	\$ _____ per year

GRID B: OFF-BUDGET STAFF TIME ALLOCATION GRID

(1)	(6)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Title/Position	Central food service hours	Eligibility determination activities %	Food service administration %	Nutrition education and promotion %	Other non-production %	Breakfast production %	Lunch production%	Breakfast and lunch production %	Snack/ supper production (FFVP, CACFP, and NSLP) %	Other meal production %	Off-Budget food service total
E.g. <i>Accountant</i>	40 hrs/wk	0%	100%	0%	0%	0%	0%	0%	0%	0%	= 100%
A.	_ _ hrs/wk	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	_ _ _ %	

HANDOUT 10: Off-Budget Staff Process Grid Guide

We will ask the following questions about staff whose “off-budget” hours cannot be estimated into percent time spent by activity (Grid B of Handout 9).

Please refer to below example grid for questions 1-3. These questions will be asked for each title or position marked as needing the process grid in the time allocation grid.

1. **What activities does this staff member do in support of food service?**
 - List all activities or tasks and answer each of the following questions about each activity.

2. **How many hours per week does each person of this type spend on this task during the 2024-2025 school year?**
 - If hours per week are hard to estimate, I can also record hours per day, month, or year.
 - If this is a task that is done many times, tell me how long it takes to do the task once and then how often it’s done. If it is a one-time or infrequent step, you can just tell me the time spent per year by this type of employee on the task.

3. **How many weeks during the 2024-2025 school year is this task done?**
 - If number of weeks is hard to report, I can also report number of days or months per year.

EXAMPLE OFF-BUDGET STAFF PROCESS GRID FOR A TITLE/POSITION:

(1)	(2)		
	How many hours per week does this person spend on this task during the July 2024 – June 2025 program year? (if hours per week are not available, fill in hours and number of periods, and mark type of period)		
What activities or tasks does this person do?	Hours per period	Number of periods	
	_ _ hrs per	D W M Y Other: _____	For: _____ D W M
	_ _ hrs per	D W M Y Other: _____	For: _____ D W M
	_ _ hrs per	D W M Y Other: _____	For: _____ D W M

Número de OMB: 0584-xxxx
Fecha de vencimiento: xx/xx/20xx

Esta información se recopila para ayudar al Servicio de Alimentos y Nutrición a comprender las prácticas de compra de alimentos en las escuelas, la calidad nutricional de las comidas y meriendas escolares, el costo de producción de las comidas escolares y la participación e ingesta dietética de los estudiantes. Se trata de una recopilación obligatoria, y el FNS utilizará la información para supervisar las operaciones del programa. En esta recopilación no se solicita ninguna información de identificación personal en virtud de la Ley de Privacidad de 1974. De acuerdo con la Ley de Reducción de Trámites de 1995, una agencia no puede llevar a cabo o patrocinar, y una persona no está obligada a responder, a una recopilación de información a menos que muestre un número de control válido de la OMB. El número de control OMB válido para esta recopilación de información es 0584-[xxxx]. El tiempo necesario para completar esta recopilación de información se estima en una media de 1.5 horas por respuesta, incluyendo el tiempo necesario para revisar las instrucciones, buscar en las fuentes de datos existentes, recopilar y mantener los datos necesarios, y completar y revisar la recopilación de información. Envíe sus comentarios sobre esta estimación de la carga o sobre cualquier otro aspecto de esta recopilación de información, incluyendo sugerencias para reducir esta carga, a: 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). No envíe el formulario cumplimentado a esta dirección.

Estudio Nacional de Comidas Escolares 2024–2025

Entrevista in situ de costos de SFA

Incluye los siguientes documentos:

Declaración preliminar de gastos del servicio de alimentos

Patrocinada por:

Departamento de Agricultura de los Estados Unidos
Servicio de Alimentos y Nutrición

Esta página ha sido dejada en blanco para copias a dos caras.

ALL

IF SFA_STATE = AK OR HI, FILL **Estado**; ELSE, FILL **Territorio**

INTRODUCCIÓN

El FNS contrató a Mathematica y Decision Information Resources para llevar a cabo el Estudio Nacional de Comidas Escolares 2024-2025.

Su participación es vital para las futuras políticas de comidas escolares y garantiza que las comidas contribuyan a un futuro más sano para los niños.

Este importante estudio proporcionará información exhaustiva sobre las comidas escolares y las meriendas extraescolares, incluida su calidad nutricional y el costo de su producción. Disponer de información actualizada sobre los programas de comidas escolares ayudará a los Estados, a las Autoridades Comidas Escolares y a las escuelas a servir mejor a los estudiantes.

[IF GROUP=FOA OR LOA: Este importante estudio estimará el costo de producir las comidas escolares en su [Estado / Territorio].]

Toda la información recopilada para este estudio es solamente para fines de evaluación y no afectará los reembolsos por comidas de las escuelas participantes ni los beneficios de programas de comidas escolares de los hogares participantes.

Voy a leerle una declaración de privacidad antes de comenzar:

Autoridad: Esta información se recopila bajo la autoridad de las disposiciones de la Sección 28 de la Ley Nacional de Almuerzos Escolares Richard B. Russell (42 U.S.C.1769i) según enmendada.

Propósito: El Servicio de Alimentos y Nutrición (FNS por sus siglas en inglés) está recopilando esta información para evaluar la calidad nutricional de las comidas escolares, el costo de producirlas y la participación y el consumo dietético de los estudiantes.

Uso de rutina: Los registros de este sistema pueden ser divulgados a empresas privadas que han contratado al FNS para recopilar, agregar, analizar o de otra manera refinar registros con el propósito de evaluar e informar al Congreso y las agencias de supervisión apropiadas, y / o departamentos y funcionarios del FNS.

Divulgación: La divulgación de información es voluntaria y no hay consecuencias para usted por no proporcionar la información. El Aviso de sistema de registro para esta recopilación de información es USDA / FNS-8, FNS Studies and Reports, que se puede encontrar en <https://www.govinfo.gov/content/pkg/FR-1991-04-25/pdf/FR-1991-04-25.pdf> (pág. 19078).

PROGRAMMER BOX

SKIP TO FOOD COST WORKSHEET IF RESPONDENT IS FSMC (ISFSMC=1) OR LIMITED OA (GROUP=LOA).

INFORMACIÓN DE CONTACTO

ALL
PREFILL ANSWERS TO THESE QUESTIONS FROM SFADNAME, SFADPHONE, and SFADEMAIL AND ALLOW INTERVIEWER TO EDIT
DISPLAY ALL FIVE QUESTIONS ON SAME PAGE
{ContactGrid} INTERVIEWER: SELECT "ADD A NEW CONTACT" BELOW AND HIT NEXT TO ADD A NEW RESPONDENT, OTHERWISE SELECT THE RESPONDENT WHOSE INFORMATION YOU WISH TO EDIT. ONCE YOU HAVE FINISHED ADDING CONTACTS, SELECT "DONE ADDING CONTACTS" FROM THE DROPDOWN AND HIT NEXT.
PROGRAMMER BOX
DISPLAY REVIEW GRID WITH ALL RESPONDENTS ADDED SO FAR. UNDERNEATH, ADD OPTION IN DROPDOWN – "ADD A NEW CONTACT." THIS SHOULD TAKE THE INTERVIEWER TO THE SCREEN WHERE THEY CAN ADD THE NEW RESPONDENT'S INFORMATION (I1-I4).

11. {RFirstName; RLastName} ¿Cuál es su nombre y apellido?

INTERVIEWER: CYCLE THROUGH ALL QUESTIONS FOR EACH RESPONDENT PRESENT AT ANY POINT DURING INTERVIEW. YOU WILL SELECT A RESPONDENT AT THE BEGINNING OF EACH MODULE FROM THE NAMES ENTERED HERE.

_____ (STRING (20))
FIRST NAME

_____ (STRING (30))
LAST NAME

12. {RTitle} ¿Cuál es su título?

- SFA DIRECTOR 1
- BUSINESS MANAGER..... 2
- OTHER (Especifique):..... 3
- _____ (STRING (50))

13. {RPhone} ¿Cuál es su número de teléfono?

|_|_|_|_| - |_|_|_|_|_| - |_|_|_|_|_|
(0-999) (0-999) (0-9999)

- HOME 1
- WORK 2
- CELL PHONE 3

14. {REmail} ¿Cuál es su dirección de correo electrónico?

_____ @ _____
DO NOT HAVE EMAIL ADDRESS.....N

HARD CHECK: VERIFY EMAIL PATTERN AS *@*. IF EMAIL DOES NOT MATCH PATTERN: EMAIL SHOULD BE IN THE FORM OF name@domain.xxx. RE-ASK AND VERIFY EMAIL ADDRESS.

15. {RNew} ADD ANOTHER RESPONDENT?

YES 1
NO 0

PROGRAMMER BOX
LOOP THROUGH I1-I4 AS NEW RESPONDENTS COMPLETE THE
MODULES.

PROGRAMMER BOX
SKIP TO FOOD COST WORKSHEET IF RESPONDENT IS FSMC
(ISFSMC=1) OR LIMITED OA (GROUP=LOA).

Departamento de Agricultura de los Estados Unidos / Servicio de Alimentos y Nutrición
Estudio Nacional de Comidas Escolares 2024-2025
Declaración preliminar de gastos del servicio de alimentos – Secciones D-F

IF ABTRACTOR_FI = 2
PREFILL RFIRSTNAME AND RLASTNAME FOR ALL RESPONDENTS ADDED IN INTRODUCTION AND CONTACT INFORMATION MODULE

D0. {R_Expense} WHO IS COMPLETING THE MODULE?

SELECT ALL THAT APPLY

- [RFIRST NAME1] [RLASTNAME1]..... 1
- [RFIRST NAME2] [RLASTNAME2]..... 2
- Other 99

PROGRAMMER BOX
IF R_EXPENSE=99, LOOP BACK TO R_FIRSTNAME TO ADD RESPONDENT.

Declaración preliminar de gastos del servicio de alimentos

ALL

Primero, gracias por proporcionar una copia de la declaración preliminar de gastos de su SFA antes de esta visita. Miembros de nuestro equipo extrajeron información de esta declaración e ingresaron datos en un cuadro. Voy a abrir este cuadro pre-llenado en mi computadora y revisarlo con usted ahora para asegurarme que lo que tenemos es correcto y completo. También tengo una copia de la declaración de gastos proporcionada como referencia.

D1. {Prelim_ExpPeriod} FOR THIS ITEM, FILL THE SCHOOL YEAR OF THE PRELIMINARY EXPENSE STATEMENT THAT WAS PROVIDED AND THE DATES THAT IT COVERED:

Veo que la declaración de gastos cubre el año escolar [YYYY - YYYY], y cubre del [DATE] al [DATE]. ¿Es eso correcto?

INTERVIEWER: FILL DATES ENTERED. IF INCORRECT, OVERWRITE FIELDS WITH THE CORRECTED DATES.

PERIOD COVERED BY STATEMENT:

|_|_|/|_|_|/|_|_|_|_| a |_|_|/|_|_|/|_|_|_|_|

HARD CHECK: Check year falls between 2021-2025. Check that month is 1-12. Check day is between 1 and 31. If date entered falls outside this range in the "From De" field: "Please enter a value for **From** between 1/1/2021 and 12/31/2025." "Por favor ingrese un valor para **De** entre 1/1/2021 y 12/31/2025." If date entered falls outside this range in the "To A" field: "Please enter a value for **To** between 1/1/2021 and 12/31/2025." "Por favor ingrese un valor para **A** entre 1/1/2021 y 12/31/2025."

HARD CHECK: IF DATE ENTERED FOR "FROM DE" IS NOT A REAL DATE: The date entered for **From** is not a real date. La fecha ingresada para **De** no es una fecha real.

HARD CHECK: IF DATE ENTERED FOR "TO A" IS NOT A REAL DATE: The date entered for **To** is not a real date. La fecha ingresada para **A** no es una fecha real.

Me referiré a esto como el "período de referencia" durante el resto de la entrevista.

ALL

D2. INTERVIEWER: REFER THE RESPONDENT TO HANDOUT 6: EXPENSE CATEGORIES AND DEFINITIONS.

ALL

- D3. Revisaré cada línea de pedido en su declaración y confirmaré el código de la categoría con usted.** *[INTERVIEWER: BEGIN SHARING SCREEN WITH RESPONDENT AND WALK THROUGH EXPENSE GRID, MAKING CORRECTIONS AS NEEDED]*

PROGRAMMER BOX

THE ABTRACTOR WILL BE ENTERING THIS GRID FIRST AND FILLING IN THE LINE ITEMS OF THE SFA'S EXPENSE STATEMENT. IN SOME CASES THE ABTRACTOR WILL FILL IN COLUMN A AND B. IN OTHER CASES THE ABTRACTOR WILL NOT BE ABLE TO FILL IN COLUMN B AND THEY WILL LEAVE A NOTE IN COLUMN C. WHEN THEY HAVE COMPLETED THEIR ABSTRACTION FOR THE DISTRICT THEY WILL NEED TO SAVE THEIR ANSWERS AND CLOSE OUT OF THE INSTRUMENT. HIDE COLUMNS D AND E FOR ABTRACTORS (ABTRACTOR_FI=1). MAX NUMBER OF ROWS ENTERED IS 99 ROWS. GRID WILL DISPLAY EXPANDABLE CATEGORIES FOR EACH EXPENSE CATEGORY. CLICKING ON THE CATEGORY WILL EXPAND THE SUBCATEGORIES. CLICKING ON THE CATEGORY AGAIN WILL COLLAPSE THE SUBCATEGORIES.

THE FIELD INTERVIEWERS WILL NEED TO REOPEN THIS INSTRUMENT AND SEE THE PREFILLED LINE ITEMS, THE SELECTED CATEGORIES IN COLUMN B AND/OR THE NOTES IN COLUMN C. DISPLAY READ-ONLY ABSTRACTED EXPENSE CATEGORY AND ABTRACTOR NOTE/QUESTION FOR FIELD INTERVIEWERS (ABTRACTOR_FI=2). IF THERE ARE NO ABSTRACTED EXPENSE CATEGORY, ADD DEFAULT TEXT "NO CATEGORIES CODED". AND ADD INTERVIEWER NOTE: "INTERVIEWER: SELECT THE ROW THAT YOU WOULD LIKE TO EDIT. SELECT "ADD A NEW ROW" TO ADD A LINE ITEM. SELECT "DONE EDITING" WHEN YOU HAVE FINISHED ADDING ALL LINE ITEMS."

IF FIELD INTERVIEWER MARKS ABSTRACTION CORRECT = NO, THEN DISPLAY LIST OF EXPENSE CATEGORIES. ADD A RADIO BUTTON BELOW: LAST CATEGORY LABELED "DELETE LINE ITEM".

IN COLUMN E: [IF NO CATEGORIES CODED AND "ADD A NEW ROW" IS SELECTED] INTERVIEWER: SELECT ALL THAT APPLY. ABTRACTOR SELECTED THE FOLLOWING: ABTRACTOR DID NOT ADD THIS LINE ITEM. **Display relevant [Exp_Line_Item] below "Categoría de gastos final"**.

IN COLUMN E: [IF LINE ITEM ADDED BY ABTRACTOR BUT NO CATEGORIES CODED] INTERVIEWER: ABTRACTOR DID NOT CODE THIS LINE ITEM. **Display relevant [Exp_Line_Item] below "Categoría de gastos final"**.

D4. Hoja de trabajo de la declaración preliminar de gastos del servicio de alimentos

INTERVIEWER: IF ABSTRACTED, CONFIRM THE CATEGORY CODING OF EACH LINE ITEM. FOR EXAMPLE, "FOR [LINE ITEM NAME], WE THINK IT MIGHT COVER OUR EXPENSE CATEGORY(IES) OF [ABSTRACTED EXPENSE CATEGORY(IES)]. IS THAT CORRECT?" "PARA [LINE ITEM NAME], PENSAMOS QUE PUEDE CUBRIR

NUESTRA CATEGORÍA(S) DE GASTOS [ABSTRACTED EXPENSE CATEGORY(IES)]. ¿ES ESO CORRECTO?" ALSO ASK ANY CLARIFYING QUESTIONS THAT THE ABTRACTOR MAY HAVE ADDED.
 IF NOT ABSTRACTED, ASK FOR THE CATEGORY CODING OF EACH LINE ITEM. FOR EXAMPLE, "FOR [LINE ITEM NAME], WHAT EXPENSE CATEGORY OR CATEGORIES FROM HANDOUT 6 WOULD YOU SAY THIS EXPENSE COVERS?"
 "PARA [LINE ITEM NAME], ¿QUÉ CATEGORÍA O CATEGORÍAS DE GASTOS DIRÍA QUE ESE GASTO CUBRE?"

A.	B.	C.	D.	E.
Nombre de línea de pedido SFA (P. ej. 5030. Suministros – Almuerzo) <i>{Exp_Line_Item}</i>	Categoría de gastos abstraída <i>(Seleccione todas las que apliquen)</i> <i>{Exp_Abstr_Cat}</i>	Nota / pregunta del abstractor <i>{Exp_Abstr_Note}</i>	Abstracción correcta <i>{Exp_Abstr_right}</i>	Categoría de gastos final <i>(Seleccione todas las que apliquen)</i> <i>{Exp_Fnl_Cat}</i>
(STRING (100))	[SEE BELOW LIST]	(STRING (200))	<input type="checkbox"/> YES <input type="checkbox"/> NO	[SEE BELOW LIST]

FOR ALL SOFT CHECKS BELOW, REPEAT DISPLAY EACH TIME GRID IS ENCOUNTERED (RATHER THAN ONLY SHOWING AFTER FIRST ITERATION).

SOFT CHECK: PLEASE CONFIRM THAT ALL LINE ITEMS FROM THE EXPENSE STATEMENT HAVE BEEN ADDED. POR FAVOR CONFIRME QUE TODAS LAS LÍNEAS DE PEDIDIO DE LA DECLARACIÓN DE GASTOS HAN SIDO ADICIONADAS.

SOFT CHECK: IF ANYTHING LEFT BLANK IN COLUMN E ("FINAL EXPENSE CATEGORY"): PLEASE CODE A FINAL EXPENSE CATEGORY FOR ALL LINE ITEMS. POR FAVOR ELIJA UN CÓDIGO DE CATEGORÍA DE GASTOS FINAL PARA TODAS LAS LÍNEAS DE PEDIDIO.

Lista de categorías para usar en columnas B y E

A. MANO DE OBRA

Salarios y sueldos:

1. Empleados regulares del servicio de alimentos
2. Otros empleados regulares del distrito
3. Empleados temporales

Beneficios adicionales e impuestos sobre las nóminas:

4. Impuestos de Seguro social
5. Compensación por desempleo
6. Compensación de trabajadores
7. Seguro de salud
8. Contribuciones de jubilación
9. Otros beneficios

B. OTROS COSTOS OPERATIVOS DIRECTOS

Suministros y equipo reemplazable:

1. Suministros de producción de alimentos y equipo reemplazable
2. Suministros de transporte
3. Materiales de oficina y equipo reemplazable
4. Otros suministros y equipo reemplazable

Servicios públicos:

5. Energía
6. Otros servicios públicos

Alquiler:

7. Alquiler de equipo / vehículos
8. Alquiler de espacio de almacenamiento
9. Otro alquiler de espacio

Servicios contratados / pagos interinstitucionales:

10. Servicios profesionales
11. Honorarios a compañías de gestión de servicios de alimentos (FSMC, por sus siglas en inglés), etc.
12. Reparaciones y mantenimiento de equipo

Entrevista in situ de costos de SFA

13. Almacenamiento
14. Transporte
15. Primas de seguro y de bono
16. Otros servicios

Costos operativos directos diversos:

17. Comunicaciones
18. Viajes / costos diversos

C. COMPRAS DE EQUIPO Y COSTOS DE DEPRECIACIÓN

Compras de equipo:

1. Equipo de cocina
2. Vehículos motorizados
3. Otro equipo

Depreciación de equipo:

4. Depreciación de equipo de cafetería / cocina
5. Depreciación de otro equipo

D. COSTOS INDIRECTOS

Período de tiempo:

1. Costos indirectos del período de gastos
2. Costos indirectos del año(s) anterior(es)

E. ALIMENTOS COMPRADOS

Tipo:

1. Inventario de alimentos comprados
2. Alimentos del Departamento de Agricultura de los EE. UU. (USDA, por sus siglas en inglés), incluyendo Alimentos Frescos DoD, descuentos y reembolsos, almacenamiento y transporte, y alimentos del proyecto Unprocessed Pilot

Abstracción incorrecta

BORRAR LÍNEA DE PEDIDO

SOFT CHECK: IF "DELETE LINE ITEM BORRAR **LÍNEA DE PEDIDO**" IS SELECTED: This will completely DELETE this row of the expense grid. Please click NEXT to confirm or uncheck the delete option below. Esto BORRARÁ completamente este renglón del cuadro de gastos. Por favor haga clic en SIGUIENTE para confirmar o desmarcar la opción de borrar a continuación.

HARD CHECK: IF DUPLICATE LINE ITEM NAMES ARE ENTERED: Ha ingresado la línea de pedido [FILL LINE ITEM] más de una vez. Borre la duplicada o consolide en una sola.

IF ABTRACTOR_FI = 1 (I.E., ONLY IF ABTRACTOR)

D5. Orientación de abstracción para FI:

ABSTRACTOR: INCLUDE OVERALL SUCCESS OF ABSTRACTION (E.G., GENERAL PROPORTION OF ITEMS ABSTRACTED, ANY OVERARCHING CONCERNS) AND SHORT DESCRIPTION OF LAYOUT OF EXPENSE STATEMENT
_____(STRING (1000))

PROGRAMMER BOX
TRANSFER TEXT TO SMS

IF ABSTRACTOR_FI = 1

D6. {Exp_Abstr_Comp} Abstracción completa

YES 1
NO 0

PROGRAMMER BOX
IF Exp_Abstr_Comp = 1 (ABSTRACTION IS COMPLETE), POPULATE COLUMN D=NO FOR ANY LINE ITEMS WITH COLUMN B BLANK, LOCK COLUMNS B AND C (DO NOT ALLOW CHANGES, BUT KEEP THEM VISIBLE), SET FLAG TO ABSTRACTION IS COMPLETE IN SMS

PROGRAMMER BOX
FOR ANY ITEMS WITH COLUMN D=YES, COPY VALUE FROM COLUMN C TO COLUMN E.

PROGRAMMER BOX
AFTER ALL CATEGORIES COVERED, DISPLAY FOLLOWING TABLE FOR CONFIRMATION, POPULATING FROM D4. ALLOW A LINK BACK TO LINE ITEMS TO EDIT CATEGORY.

D7. Cuadro de revisión de la declaración preliminar de gastos del servicio de alimentos

Ahora hablaremos de cada categoría de gastos para confirmar que están completamente cubiertos por la línea de pedido.

INTERVIEWER: SHARE SCREEN. IF LINE ITEM CODED TO CATEGORY, ASK IF COST ALSO IS INCLUDED SOMEWHERE ELSE. FOR EXAMPLE, "FOR [EXPENSE CATEGORY], WE HAVE THAT COVERED IN [LINE ITEM(S)]. DOES THE SFA HAVE ANY OTHER COSTS FOR THIS CATEGORY, EITHER DOCUMENTED SOMEWHERE OTHER THAN YOUR EXPENSE STATEMENT OR FOR WHICH YOU'RE CHARGED INDIRECTLY OR DON'T PAY FOR AT ALL?" "PARA [EXPENSE CATEGORY], TENEMOS ESO CUBIERTO EN [LINE ITEM(S)]. ¿TIENE LA SFA ALGÚN OTRO COSTO PARA ESTA CATEGORÍA, YA SEA DOCUMENTADO EN ALGÚN OTRO LUGAR QUE NO SEA SU DECLARACIÓN DE GASTOS O POR LO CUÁL SE LE COBRA INDIRECTAMENTE O NO PAGA NADA?"

IF NO LINE ITEM CODED, IN COLUMN A, ASK WHY THE EXPENSE CATEGORY IS NOT INCLUDED ON THE EXPENSE STATEMENT. FOR EXAMPLE, "WE DIDN'T CODE ANY LINE ITEMS TO THIS CATEGORY. IS THAT BECAUSE THE SFA DOESN'T USE THESE SERVICES, OR ARE THE COSTS FOR THIS COVERED SOMEWHERE ELSE, SUCH AS ON A SEPARATE DOCUMENT, COUNTED AS INDIRECT COSTS, OR PAID FOR BY ANOTHER ENTITY?". "NO APLICAMOS UN CÓDIGO PARA ESTA CATEGORÍA A NINGUNA LÍNEA DE PEDIDO. ¿ES ESO PORQUE LA SFA NO USA ESTOS SERVICIOS, O LOS COSTOS DE ESTO ESTÁN CUBIERTOS EN OTRO LUGAR, COMO EN UN DOCUMENTO SEPARADO, CONTADOS COMO COSTOS INDIRECTOS, O PAGOS POR OTRA ORGANIZACIÓN?"

	A.	B.
Categoría de gastos	¿Cuáles líneas de pedido contienen este costo? <i>[FILL VARIABLES FROM D4]</i>	<i>{Non-Expense_Rprt_Rsn}</i>
A. MANO DE OBRA		
Salarios y sueldos		
1. Empleados regulares del servicio de alimentos		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
2. Otros empleados regulares del distrito		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
3. Empleados temporales		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET

	A.	B.
Categoría de gastos	¿Cuáles líneas de pedido contienen este costo? <i>[FILL VARIABLES FROM D4]</i>	<i>{Non-Expense_Rprt_Rsn}</i>
Beneficios adicionales e impuestos sobre las nóminas		
4. Impuestos de Seguro social (incluyendo Medicare y Ley de Contribución al Seguro Federal (FICA, por sus siglas en inglés))		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
5. Compensación por desempleo (beneficio del gobierno)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
6. Compensación de trabajadores (seguro privado)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
7. Seguro de salud		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
8. Contribuciones de jubilación (p.ej. pensiones)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
9. Otros beneficios (seguro de vida, seguro por incapacidad, bajas por enfermedad, incapacidad a largo plazo, etc.)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
B. OTROS COSTOS OPERATIVOS DIRECTOS		
Suministros y equipo reemplazable		
1. Suministros de producción de alimentos y equipo reemplazable		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
2. Suministros de transporte (gasolina, grasa, aceite, neumáticos, etc.)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
3. Materiales de oficina y equipo reemplazable		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST

Entrevista in situ de costos de SFA

	A.	B.
Categoría de gastos	¿Cuáles líneas de pedido contienen este costo? <i>[FILL VARIABLES FROM D4]</i>	<i>{Non-Expense_Rprt_Rsn}</i>
		<input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
4. Otros suministros y equipo reemplazable		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
Servicios públicos		
5. Energía		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
6. Otros servicios públicos (agua, saneamiento)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
Alquiler		
7. Alquiler de equipo / vehículos		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
8. Alquiler de espacio de almacenamiento		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
9. Otro alquiler de espacio		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
Servicios contratados / pagos interinstitucionales:		
10. Servicios profesionales		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
11. Honorarios a compañías de gestión de servicios de alimentos, etc.		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET

Entrevista in situ de costos de SFA

	A.	B.
Categoría de gastos	¿Cuáles líneas de pedido contienen este costo? <i>[FILL VARIABLES FROM D4]</i>	<i>{Non-Expense_Rprt_Rsn}</i>
12. Reparaciones y mantenimiento de equipo		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
13. Almacenamiento		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
14. Transporte		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
15. Primas de seguro y de bono		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
16. Otros servicios contratados		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
Costos operativos directos diversos		
17. Comunicaciones		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
18. Viajes / costos diversos		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET

Declaración preliminar de gastos del servicio de alimentos

	A.	B.
Categoría de costo	¿Cuáles líneas de pedido contienen este costo? <i>[FILL VARIABLES FROM D4]</i>	(IF LINE ITEM CODED IN A) ¿Se incluye algo de esta categoría en otro lugar también? (IF NO LINE ITEM CODED) ¿Por qué no está incluida esta categoría en el informe de gastos? <i>{Non-Expense_Report_Rsn}</i>
C. COMPRAS DE EQUIPO Y COSTOS DE DEPRECIACIÓN		
Compras de equipo		
1. Equipo de cocina		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
2. Vehículos motorizados		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
3. Otro equipo		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
Depreciación de equipo		
4. Cafetería / cocina		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
5. Otro		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> INDIRECT COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET

	A.	B.
Categoría de costos	<p>¿Cuáles líneas de pedido contienen este costo? [FILL VARIABLES FROM D4]</p>	<p>(IF LINE ITEM CODED IN A) ¿Se incluye algo de esta categoría en otro lugar también? (IF NO LINE ITEM CODED) ¿Por qué no está incluida esta categoría en el informe de gastos? {Non-Expense_Report_Rsn}</p>
D. COSTOS INDIRECTOS		
1. Costos indirectos del período cubiertos por declaración		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
2. Costos indirectos del año(s) anterior(es)		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
E. ALIMENTOS COMPRADOS		
1. Inventario de alimentos comprados		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET
2. Alimentos del Departamento de Agricultura de los EE. UU. (USDA, por sus siglas en inglés), incluyendo Alimentos Frescos DoD del USDA, descuentos y reembolsos, almacenamiento y transporte, y alimentos del proyecto Unprocessed Pilot		<input type="checkbox"/> SFA DOES NOT HAVE COST <input type="checkbox"/> SEPARATE DOC. Nombre del documento: _____ <input type="checkbox"/> OFF-BUDGET

FOR THE FOLLOWING SOFT CHECK, REPEAT DISPLAY EACH TIME GRID IS ENCOUNTERED (RATHER THAN ONLY SHOWING AFTER FIRST ITERATION).
 SOFT CHECK: IF NO LINE ITEM CODED IN COLUMN A AND NO RESPONSE OPTION(S) SELECTED IN COLUMN B: Please select a response option(s) in column(s) B_1 – B_4 for all expense categories that don't have a line item coded in column A. Por favor seleccione una

opción(s) de respuesta en columna(s) B_1 – B_4 para todas las categorías de gastos que no tienen un código de línea de pedido en la columna A.

D8. {D_Complete} ETATUS SECCIÓN D. DECLARACIÓN PRELIMINAR DE GASTOS DEL SERVICIO DE ALIMENTOS.

COMPLETE 1
NEEDS FOLLOW UP (SPECIFY FOLLOW UP NEEDED) 2
(STRING (150))

ALL

INTERVIEWER: STOP SHARING SCREEN.

SECCIÓN E: GASTOS DE ALIMENTOS

E_INTRO: Gracias por confirmar los datos de la declaración de gastos. Ahora me gustaría hacerle algunas preguntas acerca de los gastos de alimentos.

E1. *{Food_report_type}* ¿Refleja el gasto de los alimentos comprados reportado el valor de los alimentos *recibidos* o alimentos *usados* durante el período de referencia?

PROBE: El valor *recibido* es llamado informes en valores de caja y el valor *usado* es llamado informes en valores devengados. Los informes en valores devengados representan el valor de los alimentos usados durante el período sin importar cuando se realizó la compra.

- VALUE RECEIVED (CASH)..... 1
- VALUE USED (ACCRUAL)2 GO TO E3
- Otro (Especifique) ¿Cómo se reportan los alimentos comprados? 3
- _____ (STRING (50))

FOOD_RPT_TYPE = 1 OR 3

E2. *{Food_val_change}* ¿Es el valor del inventario de alimentos comprados al inicio y al final del año escolar 2024 - 2025, o sea la diferencia del valor del inventario durante el año, documentado o reportado?

PROBE: Diga que sí si la diferencia del valor no es reportada directamente, pero puede ser calculada con los valores reportados del inventario inicial y final.

- YES 1
- NO0 GO TO E4

FOOD_VAL_CHANGE= 1 OR FOOD_RPT_TYPE = 2

E3. *{Food_val_chng_rpt}* ¿Es reportado en esta declaración de gastos o en un documento aparte?

- ON THE STATEMENT 1
- ON A SEPARATE DOCUMENT (COLLECT DOCUMENT) 2

FOOD_VAL_CHNG_RPT= 1

E3a. {Food_val_chng_lineitem} ¿Cuál línea de pedido?

PROGRAMMER: FILL ANY LINE ITEMS CODED TO E1: PURCHASED FOOD INVENTORY IN COLUMN E (FINAL EXPENSE CATEGORY) OF D4 (WORKSHEET) AND PRESENT THEM AS RESPONSE OPTIONS IN ADDITION TO OTHER (SPECIFY) BOX. RESPONSE OPTIONS SHOULD BE "SELECT ALL THAT APPLY. SELECCIONE TODAS LAS QUE APLIQUEN."

_____ (STRING (150))

SOFT CHECK: IF OTHER (SPECIFY) CHECKBOX SELECTED BUT NO RESPONSE PROVIDED: PLEASE PROVIDE AN ANSWER IN THE SPECIFY BOX, OR CLICK "NEXT" TO MOVE TO THE NEXT QUESTION. POR FAVOR DÉ UNA RESPUESTA EN EL CUADRO ESPECÍFICO, O HAGA CLIC EN "SIGUIENTE" PARA CONTINUAR A LA SIGUIENTE PREGUNTA.

FOOD_VAL_CHNG_RPT= 2

E3b. {Food_val_chng_doc} ¿Cuál es el nombre del documento?

_____ (STRING (150))

ALL

E4. {USDA_Food_Prelim} ¿Recibe esta SFA algún alimento del USDA, incluyendo Alimentos Frescos DoD del USDA o productos a través del Piloto de Frutas Frescas y Vegetales Sin Procesar del proyecto Unprocessed Pilot?

- YES 1
- NO 0 GO TO SECTION F

USDA_FOOD_PRELIM = 1

E5. {USDA_value} ¿Incluye el gasto de los alimentos comprados reportado en la declaración de gastos el valor de los Alimentos USDA recibidos por la SFA?

SI FUERA NECESARIO: ESTO INCLUYE ALIMENTOS FRESCOS DOD DEL USDA Y FRUTAS Y VERDURAS DEL PROYECTO UNPROCESSED PILOT.

YES 1 GO TO E13
NO 0

USDA_VALUE = 0

E6. {USDAval_rpt_prelim} ¿Es el valor de los Alimentos USDA recibidos por la SFA documentado o reportado?

SI FUERA NECESARIO: ESTO INCLUYE ALIMENTOS FRESCOS DOD DEL USDA Y FRUTAS Y VERDURAS DEL PROYECTO UNPROCESSED PILOT.

YES 1
NO 0 GO TO E13

USDAVAL_RPT_PRELIM = 1

E7. {USDAvalue_rpt} ¿Es el valor de los Alimentos USDA reportado en esta declaración de gastos o en un documento aparte?

SI FUERA NECESARIO: ESTO INCLUYE ALIMENTOS FRESCOS DOD DEL USDA Y FRUTAS Y VERDURAS DEL PROYECTO UNPROCESSED PILOT.

ON THE STATEMENT 1
ON A SEPARATE DOCUMENT (COLLECT DOCUMENT) 2

USDAVALUE_RPT = 1

E7a. {USDAVALUE_lineitem} ¿Cuál línea de pedido?

PROGRAMMER: FILL ANY LINE ITEMS CODED TO E2: USDA FOODS IN COLUMN E (FINAL EXPENSE CATEGORY) OF D4 (WORKSHEET) AND PRESENT THEM AS RESPONSE OPTIONS IN ADDITION TO OTHER (SPECIFY) BOX. RESPONSE OPTIONS SHOULD BE "SELECT ALL THAT APPLY. SELECCIONE TODAS LAS QUE APLIQUEN."

_____ (STRING (150))

SOFT CHECK: IF OTHER (SPECIFY) CHECKBOX SELECTED BUT NO RESPONSE PROVIDED: PLEASE PROVIDE AN ANSWER IN THE SPECIFY BOX, OR CLICK "NEXT" TO MOVE TO THE NEXT QUESTION. POR FAVOR DÉ UNA RESPUESTA EN EL CUADRO ESPECÍFICO, O HAGA CLIC EN "SIGUIENTE" PARA CONTINUAR A LA SIGUIENTE PREGUNTA.

USDAVALUE_RPT = 2

E7b. {USDAVALUE_doc} ¿Cuál es el nombre del documento?

_____ (STRING (150))

USDAVAL_RPT_PRELIM = 1

E8. {USDAvalue_Type} ¿Refleja el gasto reportado de los Alimentos USDA el valor de los alimentos *recibidos* o el valor de los alimentos *usados* durante el período de referencia?

PROBE: El valor *recibido* es llamado informes en valores de caja y el valor *usado* es llamado informes en valores devengados. Los informes en valores devengados representan el valor de los alimentos usados durante el período sin importar cuando se realizó la compra.

SI FUERA NECESARIO: ESTO INCLUYE ALIMENTOS FRESCOS DOD DEL USDA Y FRUTAS Y VERDURAS DEL PROYECTO UNPROCESSED PILOT.

VALUE RECEIVED (CASH)..... 1

VALUE USED (ACCRUAL)..... 2 GO TO E11

OTHER (Especifique) ¿Cómo es reportado el valor de los Alimentos USDA? 3

_____ (STRING (50))

USDAVALUE_TYPE= 1 OR 3

E9. {USDAval_change} ¿Es el valor del inventario de Alimentos USDA al inicio y al final del año escolar 2024 - 2025, o sea la diferencia del valor del inventario durante el año, documentado o reportado?

SI FUERA NECESARIO: ESTO INCLUYE ALIMENTOS FRESCOS DOD DEL USDA Y FRUTAS Y VERDURAS DEL PROYECTO UNPROCESSED PILOT.

PROBE: Diga que sí si la diferencia del valor no es reportada directamente, pero puede ser calculada con los valores reportados del inventario inicial y final.

YES 1

NO 0 GO TO E11

ASK IF USDAVAL_CHANGE = 1

E10. *{USDAval_chng_rpt}* ¿Es la diferencia del valor (o los valores inicial y final) del inventario de Alimentos USDA durante el año reportada en esta declaración de gastos o en un documento aparte?

SI FUERA NECESARIO: ESTO INCLUYE ALIMENTOS FRESCOS DOD DEL USDA Y FRUTAS Y VERDURAS DEL PROYECTO UNPROCESSED PILOT.

ON THE STATEMENT 1

ON A SEPARATE DOCUMENT (COLLECT DOCUMENT) 2

USDAVAL_CHNG_RPT = 1

E10a. *{USDAval_chng_lineitem}* ¿Cuál línea de pedido?

PROGRAMMER: FILL ANY LINE ITEMS CODED TO E2: USDA FOODS IN COLUMN E (FINAL EXPENSE CATEGORY) OF D4 (WORKSHEET) AND PRESENT THEM AS RESPONSE OPTIONS IN ADDITION TO OTHER (SPECIFY) BOX. RESPONSE OPTIONS SHOULD BE "SELECT ALL THAT APPLY. SELECCIONE TODAS LAS QUE APLIQUEN."

_____ (STRING (150))

SOFT CHECK: IF OTHER (SPECIFY) CHECKBOX SELECTED BUT NO RESPONSE PROVIDED: PLEASE PROVIDE AN ANSWER IN THE SPECIFY BOX, OR CLICK "NEXT" TO MOVE TO THE NEXT QUESTION. POR FAVOR DÉ UNA RESPUESTA EN EL CUADRO ESPECÍFICO, O HAGA CLIC EN "SIGUIENTE" PARA CONTINUAR A LA SIGUIENTE PREGUNTA.

USDAVAL_CHNG_RPT = 2

E10b. *{USDAval_chng_doc}* ¿Cuál es el nombre del documento?

_____ (STRING (150))

USDAVAL_RPT_PRELIM =1

E11. *{USDAval_IncDisc}* ¿Incluye el monto documentado el valor de los descuentos o reembolsos recibidos para comprar alimentos procesados hechos de Alimentos USDA?

YES 1 GO TO E13
 NO 0
 NOT APPLICABLE..... N GO TO E13

USDAVAL_INCDISC= 0

E12. *{USDAval_DisRpt}* ¿Es el valor de estos descuentos o reembolsos documentado o reportado?

YES 1
 NO 0

ASK IF USDAVAL_DISRPT = 1

E12a. *{USDAval_DisRpt_type}* ¿Es el valor de estos descuentos o reembolsos reportado en esta declaración de gastos o en un documento aparte?

ON THE STATEMENT 1
 ON A SEPARATE DOCUMENT (COLLECT DOCUMENT) 2

USDAVAL_DISRPT_TYPE= 1

E12b. *{USDAval_dis_lineitem}* ¿Cuál línea de pedido?

PROGRAMMER: FILL ANY LINE ITEMS CODED TO E2: USDA Foods

FOODS IN COLUMN E (FINAL EXPENSE CATEGORY) OF D4 (WORKSHEET) AND PRESENT THEM AS RESPONSE OPTIONS IN ADDITION TO OTHER (SPECIFY) BOX. RESPONSE OPTIONS SHOULD BE “SELECT ALL THAT APPLY. SELECCIONE TODAS LAS QUE APLIQUEN.”

_____ (STRING (150))

SOFT CHECK: IF OTHER (SPECIFY) CHECKBOX SELECTED BUT NO RESPONSE PROVIDED: PLEASE PROVIDE AN ANSWER IN THE SPECIFY BOX, OR CLICK “NEXT” TO MOVE TO THE NEXT QUESTION. POR FAVOR DÉ UNA RESPUESTA EN EL CUADRO ESPECÍFICO, O HAGA CLIC EN “SIGUIENTE” PARA CONTINUAR A LA SIGUIENTE PREGUNTA.

USDAVAL_DISRPT_TYPE= 2

E12c. {USDAval_dis_doc} ¿Cuál es el nombre del documento?

_____ (STRING (50))

USDA_FOOD_PRELIM=1

E13. {USDA_storage} ¿Cobró el Estado a la SFA por algún costo asociado con el almacenamiento, transporte o procesamiento de los Alimentos USDA recibidos por la SFA?

SI FUERA NECESARIO: ESTO INCLUYE ALIMENTOS FRESCOS DOD DEL USDA Y FRUTAS Y VERDURAS DEL PROYECTO UNPROCESSED PILOT.

YES 1
NO 0 GO TO SECTION F

USDA_STORAGE = 1

E14. {USDA_storage_lineitem} ¿Aparecen estos cargos en una línea de pedido aparte o en la declaración de gastos de la SFA?

YES 1 GO TO SECTION F
NO 0

USDA_STORAGE_LINEITEM = 0

E15. {USDA_storage_ded} ¿Fueron estos cargos deducidos de reembolsos por comida que se debían a la SFA?

YES 1 GO TO SECTION F
NO 0

USDA_STORAGE_DED = 0

E16. {USDA_storage_Act} ¿Cómo son contabilizados estos cargos?

(Especifique): _____ (STRING (200))

E17. {E_Complete} ESTATUS SECCIÓN E. GASTOS DE ALIMENTOS.

COMPLETE 1
NEEDS FOLLOW UP (SPECIFY FOLLOW UP NEEDED) 2
_____ (STRING (150))

SECCIÓN F: SERVICIOS PÚBLICOS Y SUPLEMENTO AL EQUIPO

ALL

En esta sección, recopilaremos información acerca de los servicios públicos del servicio de alimentos y la depreciación de equipo que no está disponible en su declaración de gastos ni en la tasa de costos indirectos de su SFA, si aplica.

F1. *{unreprt_util}* ¿Usa el servicio de alimentos algún servicio público que se carga directamente o indirectamente a la cuenta del servicio de alimentos?

YES 1
NO 0 GO TO F5

UNREPR_T_UTIL=1
PREFILL WITH SAMPLED SCHOOL NAMES

F2. *{unreprt_util_kitch}* A estos los llamaremos costos de servicios públicos “no reportados” porque no se cargan directamente ni indirectamente a la cuenta del servicio de alimentos. En el momento de nuestra entrevista de seguimiento, ¿podrá proporcionar los costos reales o estimados de los servicios públicos que se cargaron directamente o indirectamente para las cocinas de la muestra para el año escolar 2024 - 2025?

Como recordatorio, las cocinas seleccionadas para este estudio se encuentran en las siguientes escuelas:

SAMPLED KITCHENS: [SCHOOL1, SCHOOL2, SCHOOL3, ETC]

YES 1 GO TO F4
NO 0

UNREPR_T_UTIL_KITCH=0

F3. *{unreprt_util_SFA}* ¿Podrá proporcionar los costos reales o estimados de los servicios públicos no reportados de la SFA en total del año escolar 2024 - 2025?

YES 1
 NO 0 GO TO F5

UNREPRT_UTIL_SFA=1 OR UNREPRT_UTIL_KITCH=1

F4. *{unreprt_util_doc}* ¿Cuál es el nombre de la documentación que consultará para proporcionar esta información?

NAME OF DOCUMENT: _____(STRING (100))

ALL

F5. *{equip_owner}* ¿Es el equipo pesado del servicio de alimentos, como fogones, neveras o furgonetas de reparto, propiedad del distrito escolar o de la SFA, arrendado por el distrito escolar o la SFA, proporcionado por una compañía de gestión de servicios de alimentos, o suministrado al distrito escolar por otros medios?

CODE ALL THAT APPLY

SCHOOL DISTRICT OR SFA OWNS MAJOR EQUIPMENT 1
 SCHOOL DISTRICT OR SFA LEASES MAJOR EQUIPMENT..... 2
 FOOD SERVICE MANAGEMENT COMPANY PROVIDES MAJOR EQUIPMENT 3
 OTHER (Especifique):..... 4
 _____ (STRING (200))
 REFUSED r
 DON'T KNOW d

EQUIP_OWNER=1, 4, OR D (I.E., SCHOOL DISTRICT DOES NOT LEASE OR RECEIVE MAJOR EQUIPMENT FROM THE FSMC).

F6. *{equip_chrg_FSA}* ¿Se cargan todos los costos de depreciación del equipo del servicio de alimentos a la cuenta del servicio de alimentos de la escuela como un cargo directo o bajo costos indirectos?

YES 1 GO TO END OF EXPENSE STATEMENT

NO 0

EQP_CHRG_FSA=0

F7. *{equip_deprec_kitch}* **A estos los llamaremos costos de depreciación de equipo “no reportados” porque no se cargan directamente ni indirectamente a la cuenta del servicio de alimentos. En el momento de nuestra entrevista de seguimiento, ¿podrá proporcionar los costos reales o estimados no reportados de depreciación de equipo para las cocinas de la muestra para el año escolar 2024 - 2025?**

PROBE: Aquí nos interesan solamente los costos de depreciación de equipo que no se cargaron directamente ni indirectamente a la SFA. Recopilamos los cargos directos e indirectos por separado.

Como recordatorio, las cocinas seleccionadas para este estudio se encuentran en las siguientes escuelas: [SCHOOL 1, SCHOOL 2, SCHOOL 3, ETC]

YES 1 GO TO F10

NO 0

EQUIP_DEPREC_KITCH=0

F8. *{equip_deprec_SFA}* **¿Podrá proporcionar los costos reales o estimados no reportados de la depreciación de equipo por la SFA en total del año escolar 2024 - 2025?**

YES 1 GO TO F10

NO 0

EQUIP_DEP_SFA =0

F9. *{equip_purchaseprice}* **¿Podrá proporcionar el precio inicial de compra del equipo del servicio de alimentos en alguna de las cocinas de la muestra o de la SFA en general?**

YES 1

NO 0 GO TO END

EQUIP_DEPREC_KITCH=1, EQUIP_DEPREC_SFA =1, OR IF EQUIP_PURCHASEPRICE =1

F10. *{eqp_unreport_cost_doc}* ¿Cuál es el nombre de la documentación que consultará para proporcionar esta información?

NAME OF DOCUMENT: _____(STRING (200))

F11. *{F_Complete}* **ESTATUS SECCIÓN F. SERVICIOS PÚBLICOS Y SUPLEMENTO AL EQUIPO.**

COMPLETE 1

NEEDS FOLLOW UP (SPECIFY FOLLOW UP NEEDED) 2

(STRING (150))

END OF PRELIMINARY EXPENSE STATEMENT.

Ya terminamos nuestra revisión preliminar de los gastos de su SFA. Cuando la declaración de gastos final del servicio de alimentos del año escolar 2024 - 2025 esté disponible, revisaremos con usted esa declaración por teléfono o en una reunión virtual el próximo otoño para hacer algunas preguntas de seguimiento. En la próxima sección, le voy a preguntar sobre el tiempo del personal y los salarios de las personas que trabajan en actividades del servicio de alimentos pero no reciben pago de la cuenta del servicio de alimentos.

PROGRAMMER BOX

SKIP SECTION IF LIMITED OA OR RESPONDENT IS FSMC.

END OF SURVEY.

Esas son todas las preguntas que tengo para usted hoy. Gracias por tomarse el tiempo de completar estas entrevistas conmigo. Su participación es fundamental para el éxito del Estudio de Nutrición y Costo de Comidas Escolares II. Podemos contactarle después si tenemos preguntas de seguimiento.

GUÍA DE REFERENCIA PARA LA ENTREVISTA IN SITU DE COSTOS DEL SFA

Contenidos

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MATERIAL DE APOYO 1: Documentos del Proveedor de Alimentos

Nosotros revisaremos su documentación de todos los proveedores de alimentos adquiridos comercialmente, envíos de Alimentos de USDA, envíos de Alimentos Frescos DoD, y envíos del proyecto Unprocessed Pilot para ayudarnos a calcular el precio por unidad de los alimentos utilizados por el SFA durante la(s) semana(s) de recolección de datos. Para determinar el costo total en la producción de alimentos escolares, necesitamos calcular el costo de los alimentos. Nosotros necesitamos saber que ha pagado el SFA tanto por alimentos servidos, como por ingredientes utilizados en recetas de alimentos que el SFA prepara.

Para cada tipo de alimento listado en el Material de Apoyo 2, nos gustaría contar con documentación suficiente para calcular el PRECIO POR UNIDAD para cada alimento. Por favor, considere a todos los proveedores quienes suministran alimentos a su SFA.

Estamos especialmente interesados en cualquier alimento que se sirva en la(s) semana(s) de recolección de datos. Esto incluye alimentos del inventario y alimentos comprados cerca de la semana de recolección de datos. Usaremos esta información para calcular el costo de alimentos reportados en la Encuesta de Menús para cada escuela seleccionada.

Para hacer esto, le pedimos los siguientes tipos de documentos, si están disponibles:

- Resumen:** un reporte con la información de precios de todos los alimentos comprados.
- Factura:** información de alimentos comprados y entregados en una fecha determinada. Se pueden necesitar varias facturas de un mismo proveedor.
- Otros:** incluye listas de subastas y contratos con precios por alimentos, o reportes de inventarios con alimentos de múltiples proveedores.

De ser posible, los documentos deben incluir:

- **Nombre del Producto**
- **Marca**
- **Tamaño de la unidad**
- **Precio por unidad – o – Costo Total y Número de Cajas**

Por ejemplo:

- 2 cajas de seis latas del #10 de Tomates Picados marca Joe's
Precio por caja = \$10.00
- 2 cajas de 10 lb c/u. de duraznos frescos
Precio Total por las 2 cajas = \$25.00

RECUERDE:

EL OBJETIVO ES PROPORCIONAR SUFICIENTE INFORMACIÓN PARA CALCULAR EL PRECIO POR UNIDAD.

MATERIAL DE APOYO 2: Lista de Alimentos para la Hoja de Trabajo de Costos Alimentos del SFA

Alimentos Principales

Alimentos Pre-empacados
Alimentos Enlatados/Alimentos Básicos
Frutas Frescas/Vegetales Frescos
Frutas Congeladas/Vegetales Congelados
Alimentos Congelados/Carnes/Pollo/Pescados y Mariscos/Platos Principales/Alternativas de Carne
Productos Refrigerados (no lácteos/jugos)

Alimentos Especiales

Pan/Tortillas
Dulces
Frituras
Galletas
Comidas de Proveedores Especializados (sándwiches, pizza, tacos, etc.)
Helado
Leche/Lácteos
Jugos
Soda/Otras Bebidas
Pastelillos
Alimentos para Máquinas Expendedoras
Otros

Alimentos USDA

Productos en crudo, en bulto o entregados directamente
Productos listos para consumo (productos procesados comprados a través del SFA, del Estado y/o Acuerdos Nacionales de Procesamiento.
Dólares de asignación utilizados para obtener frutas y verduras no procesadas a través del proyecto Unprocessed Pilot

Alimentos Frescos DoD de USDA

Alimentos que han sido obtenidos utilizando derecho de Alimentos de USDA para el programa de desayunos y almuerzos a través del Programa de Frutas y Vegetales Frescos del Departamento de Defensa (DoD por sus siglas en inglés) y el Departamento de Agricultura de los Estados Unidos (USDA por sus siglas en inglés)

MATERIAL DE APOYO 6: Categorías y Definiciones de Gastos

Correlacionaremos cada partida presupuestaria del reporte de gastos con las categorías enlistadas más abajo. Para más detalles acerca de las definiciones de cada categoría de gastos, por favor revise la sección de “Definición de Categorías de Gastos”

BREVE RESUMEN DE CATEGORÍAS DE GASTOS

A. MANO DE OBRA

Sueldos y Salarios:

10. Trabajadores regulares de servicio de alimentos
11. Otros trabajadores regulares del distrito
12. Trabajadores temporales

Beneficios adicionales e impuestos de nómina:

13. Impuestos de Seguro Social
14. Compensación por desempleo
15. Indemnización por accidente laboral
16. Seguro médico
17. Contribuciones para el retiro (ejemplo, pensiones)
18. Otros beneficios (Seguro de vida, seguro por incapacidad, licencia por enfermedad, incapacidad a largo plazo, etc.)

B. OTROS COSTOS OPERATIVOS DIRECTOS

Suministros y equipos consumibles:

19. Suministros de producción de alimentos y equipos consumibles. (ollas, charolas, utensilios, etc.)
20. Suministros de transporte (gasolina, grasa, aceite, llantas, etc.)
21. Suministros de oficina y equipos consumibles (bolígrafos, papel, tinta, etc.)
22. Otros suministros y equipos consumibles (suministros de limpieza, etc.)

Utilidades:

23. Energía (gas, electricidad)
24. Otras utilidades (agua, drenaje)

Alquilación:

25. Alquilación de equipo/alquilación de vehículos
26. Alquilación de espacios de almacén
27. Alquilación de otros espacios

Servicios por contrato/pagos entre agencias:

28. Servicios profesionales
29. Tarifas a empresas de administración de servicios de alimentos, etc.
30. Reparación y mantenimiento de equipo.
31. Almacenamiento
32. Transporte
33. Seguros y primas de fianza
34. Otros servicios

Costos operativos directos diversos:

35. Comunicaciones
36. Viajes/varios

C. COMPRA IMPORTANTE DE EQUIPO Y COSTOS DE DEPRECIACIÓN

Compra de equipo:

6. Equipo de cocina
7. Vehículos de motor
8. Otros equipos

Depreciación del equipo:

9. Cafetería/Cocina

10. Otros

D. COSTOS INDIRECTOS

3. Costos indirectos por periodo de gastos.
4. Costos indirectos por años anteriores

Tenga en cuenta que también pediremos *tarifas* de costos indirectos (o *planes de asignación* de costos indirectos) para el año escolar 2024-2025

E. ALIMENTOS COMPRADOS

1. Inventario de alimentos comprados
2. Alimentos de USDA, incluyendo Alimentos Frescos DoD de USDA y del proyecto Unprocessed Pilot, descuentos y reembolsos, almacenamiento y transporte.

DEFINICIONES DE LAS CATEGORÍAS DE GASTOS

A. MANO DE OBRA: Costos del personal.

- **Sueldos y Salarios:** Esta categoría incluye sueldos y salarios pagados a empleados regulares y temporales. No incluye tarifas pagadas a consultores independientes.
- **Beneficios adicionales e impuestos de nómina:** Esta categoría incluye la parte correspondiente de los impuestos de nómina del servicio de alimentos escolares o pagos obligatorios similares de Seguro Social, Medicare, Compensación por Desempleo, y seguro de Indemnización por Accidente Laboral, además de seguro médico, pensión y otros beneficios de retiro, seguro de vida, asistencia en el pago de matrícula de estudios, seguro dental, subsidios de alimentos para personal, u otros beneficios para empleados no monetarios.

B. OTROS COSTOS OPERATIVOS DIRECTOS: Gastos directos por servicios de alimentos de carácter operativo (recurrentes), aparte de la mano de obra y los alimentos. No incluye desembolsos de capital, depreciación o costos indirectos.

- **Suministros y equipos consumibles:** Esta categoría incluye todo tipo de suministros (aparte de alimentos) utilizados para todos los aspectos operativos de servicios de alimentos. Equipos consumibles incluyen todo tipo de equipos adquiridos que puedan ser tratados como un gasto de acuerdo con el USDA y otras reglas aplicables. Usualmente este equipo tiene un costo por debajo a una cantidad predeterminada (como \$500).
- **Utilidades:** Esta categoría incluye electricidad, calefacción y combustibles para cocinar, agua y servicios de drenaje.
- **Alquilación:**
 7. **Alquilación de equipo/ alquilación de vehículos:** Esta categoría incluye gastos por la renta de cualquier tipo de equipo o vehículos para el servicio de alimentos escolares.
 8. **Alquilación de espacios de almacenamiento:** Esta categoría incluye gastos por la renta de instalaciones para el almacenamiento de alimentos y de suministros del servicio de alimentos.
 9. **Alquilación de otros espacios:** Esta categoría incluye gastos por la renta de instalaciones para la preparación de alimentos, para servir alimentos, o para la administración de servicios de alimentos.
- **Servicios por contrato/pagos entre agencias:** Esta categoría incluye todos los gastos por servicios contratados o adquiridos de organizaciones privadas o individuos particulares, y pagos a otras agencias por servicios específicos que se cobren como costos directos.
- 10. **Servicios profesionales:** Esta categoría incluye servicios proporcionados por profesionales, tales como consultorías de dietas/ consultorías administrativas, capacitación de personal, servicios legales, auditorías, etc.
- 11. **Tarifas a empresas de administración de servicios de alimentos:** Esta categoría incluye todos los pagos a empresas de administración de servicios de alimentos aparte de reembolsos por gastos de mano de obra y de alimentos. Algunos ejemplos son: tarifas por consultoría o administrativas o por consultorías, y costo de fondos o ganancias. NOTA: (1) La compra de comidas completas preparadas bajo contrato con el SFA (“alimentos pre-empacados”) o cargos “por comida” por alimentos preparados en el lugar también deberá ser reportada aquí; (2) Si alguna empresa de administración de servicios de alimentos cobra una sola cantidad al SFA por todos sus servicios, esa cantidad deberá ser reportada aquí.
- 12. **Reparaciones y mantenimiento de equipo:** Esta categoría incluye reparaciones, mantenimiento, y cargos asociados (ejemplo, refacciones) para equipo del servicio de

alimentos utilizados en cocinas, cafeterías, unidades de almacenamiento y oficinas administrativas.

13. **Almacenamiento:** Esta categoría incluye tarifas para almacenamiento bajo contrato y cargos asociados (tales como carga y descarga de envíos).
14. **Transporte:** Esta categoría incluye cargos bajo contrato por transporte de alimentos y suministros del servicio de alimentos, etc.
15. **Seguros y primas de fianza:** Esta categoría incluye pagos por seguros de propiedad y suministros, y seguros de responsabilidad civil o primas de fianza. Esto no incluye pagos a los trabajadores por beneficios del seguro o seguro de indemnización por accidente laboral.
16. **Otros servicios contratados:** Esta categoría incluye servicios no listados en ningún otro lado, tales como procesamiento de datos, procesamiento de nómina, servicios de mantelería o lavandería, exterminación, inspecciones de salubridad, etc.

➤ **Costos operativos directos diversos:**

17. **Comunicaciones:** Esta categoría incluye teléfono, fax, correo, servicios de mensajería, y otros costos de comunicación.
18. **Viajes / varios:** Esta categoría incluye todos los otros costos identificados directamente como gastos de servicios de alimentos. Ejemplos de gastos en esta categoría son: kilometraje y otros reembolsos de viaje, membresías de asociación y suscripciones.

C. COMPRA DE EQUIPO Y GASTOS DE DEPRECIACIÓN:

- **Compra de equipo:** Esta categoría incluye gastos por equipo nuevo o de reemplazo que sean considerados equipo de capital de acuerdo al USDA y a otras reglas aplicables, basado en su vida útil y costo. Incluye equipo para cocinas, cafeterías, unidades de almacenamiento, transporte y administración.
- **Depreciación del equipo:** Este es un cargo anual igual al costo de la compra del equipo de capital dividido entre la vida útil del equipo. Usualmente reportado solo bajo contabilización por el criterio de devengo contabilidad por lo devengado, conocido como “accrual accounting” en inglés.

D. COSTOS INDIRECTOS: Costos compartidos entre varios programas o funciones del SFA, tales como soportes administrativos, gastos de ocupación, suministros con propósitos generales y gastos de comunicaciones. Usualmente, el costo indirecto por los servicios de alimentos, si es reportado, se calcula aplicando una tasa porcentual a ciertos tipos de costos directos, que pueden excluir alimentos. El costo indirecto debe ser la cantidad real cobrada a la cuenta del servicio de alimentos escolares.

E. ALIMENTOS: Incluye alimentos comprados, Alimentos de USDA (incluyendo Alimentos Frescos DoD de USDA y frutas y vegetales del programa Unprocessed Pilot), y cargos por el transporte, almacenamiento y procesamiento de alimentos donados.

- **Alimentos comprados:** Este es el gasto por compra de alimentos usados por la SFA, incluyendo alimentos comprados que han sido preparados con productos donados por USDA como ingredientes.
- **Valor de los Alimentos de USDA recibidos:** Este es el valor total asignado por el USDA a los Alimentos USDA donados que son recibidos por el SFA durante el ciclo escolar 2024-2025.
- **Almacenamiento, transporte y cargos por procesamiento:** Esta categoría incluye cargos del Estado o de contratistas al SFA por el transporte, almacenamiento y procesamiento de alimentos USDA donados.

- **Cambio de valor del inventario:** El valor del inventario de alimentos comprados y alimentos donados que sean utilizados o perdidos durante el año, además de compras o ingresos.