

*School Lunch and Breakfast
Cost Study*

**Data Collection
Instruments**

October 1994

Contract No. 53-3198-2-021

Submitted to:

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Food and Nutrition Service
United States Department of Agriculture
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Submitted by:

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Pre-visit Questionnaire (PVQ)

A1. Please tell me the number of **reimbursable lunches** served in the **NSLP** during the 1991-1992 school year. If possible, please provide this information separately first for elementary and then for middle and secondary schools.

	Type of Lunch			
	Free Lunches	Reduced Price Lunches	Full Price Lunches	Total Student Lunches
1991-1992				
Elementary	_____	_____	_____	_____
Middle/Secondary	_____	_____	_____	_____
All Schools	_____	_____	_____	_____

A2. Please tell me the number of **reimbursable breakfasts** served in the **SBP** during the 1991-1992 school year. If possible, please provide this information separately first for elementary and then for middle and secondary schools.

	Type of Breakfast				
	Total Severe Need Breakfasts	Free Breakfasts (excluding severe need)	Reduced Price Breakfasts (excluding severe need)	Full Price Breakfasts	Total Student Breakfasts
1991-1992					
Elementary	_____	_____	_____	_____	_____
Middle/Secondary	_____	_____	_____	_____	_____
All Schools	_____	_____	_____	_____	_____

A3. What proportion of the baked goods served by this school district last year were produced in-house: all, most, some or none? (CIRCLE ONE.)

- All 1
- Most 2
- Some 3
- None 4
- Don't Know 5

A4. Did your school district use a **contractor** to perform any food service functions last school year? Food service management companies or other school districts may be contracted to prepare and/or serve meals, manage kitchens, store or transport food, or provide support services such as accounting and equipment maintenance.

- YES (ASK A5) 1
- NO (SKIP TO A6) 2

A5. I am going to read you a list of food service functions and would like you to tell me who performed each of them last year: the School Food Authority or district, a contractor, or both? (READ LIST. CIRCLE ONE RESPONSE FOR EACH. IF RESPONDENT NAMES SOME "OTHER" PARTY, RECORD IN "COMMENTS" COLUMN.)

	<u>SFA/ School District</u>	<u>Contractor</u>	<u>Both</u>	<u>Comments</u>
Preparing reimbursement claims	1	2	3	
Accounting and financial recordkeeping	1	2	3	
Preparing menus	1	2	3	
Preparing free, reduced-price and paid breakfasts	1	2	3	
Serving free, reduced-price and paid breakfasts	1	2	3	
Preparing free, reduced-price and paid lunches	1	2	3	
Serving free, reduced-price and paid lunches	1	2	3	
Providing a la carte service	1	2	3	
Providing equipment for food preparation	1	2	3	
Cafeteria clean-up	1	2	3	
Buying food including:				
-- selecting vendors	1	2	3	
-- determining quantities and prices	1	2	3	
-- setting delivery dates	1	2	3	
Managing or handling donated commodities including:				
-- determining quantities to be ordered	1	2	3	
-- arranging for or providing for delivery	1	2	3	
-- arranging for or providing local storage and transportation	1	2	3	
-- arranging for or providing processing of commodities	1	2	3	
Selling meal tickets and/or collecting money for meals	1	2	3	

A6. Does this school district use the "offer versus serve" option in any elementary schools?

- YES (ASK A6a. and A6b.) 1
- NO (GO TO A7) 2

A6a. Is "offer versus serve" used at all elementary schools that serve NSLP lunches, most elementary schools, or only a few elementary schools?

- ALL 1
- MOST 2
- FEW 3

A6b. Is "offer versus serve" used at all elementary schools that serve SBP breakfasts, most elementary schools, or only a few elementary schools?

- ALL 1
- MOST 2
- FEW 3

A7. Does this school district's food service provide meals for facilities other than schools in this district?

- YES (ASK A7a.) 1
- NO (GO TO A8) 2

A7a. Please tell me which of the following types of facilities or programs receive meals produced by the district's food service.

- Senior citizen centers 1
 - On-site senior citizen feeding programs 2
 - Day care centers/Head Start 3
 - Meals on Wheels 4
 - Schools in other districts 5
 - Other (please specify) 6
-
-

A8. Does this district use adult or student volunteers to help prepare and/or serve meals? By serving, I mean any activity connected with food service operations during meals, including collecting meal tickets, supervising students, and cleaning up as well as serving food. (CIRCLE ALL THAT APPLY.)

	<u>Prepare</u>	<u>Serve</u>	<u>Not Used</u>
a. Adults	1	2	3
b. Students	1	2	3

A9. (SKIP TO SECTION B IF NO VOLUNTEERS USED.) Do adult and/or student volunteers receive free meals or a discount on food purchases in compensation for their services? This does not include student volunteers who qualify for free or reduced price meals under the NSLP and/or SBP. (CIRCLE ALL THAT APPLY.)

	<u>Free</u>	<u>Discounted</u>	<u>Neither</u>	<u>Not Used</u>
a. Adults	1	2	3	4
b. Students	1	2	3	4

B. ACCOUNTING INFORMATION

B1. Now I would like to ask some questions about food service accounting in this school district. If there is another person (or persons) with whom I should speak regarding food service accounting, please give me his or her name, title, and telephone number, and address. (IF SEPARATE CONTACT IDENTIFIED, COMPLETE INTERVIEW WITH THAT CONTACT.)

Contact name: _____

Title: _____

Phone: _____

Address: _____

B2. I would like to know which of the following sources of food service costs you can provide. For those sources that you cannot provide, please tell me, if you can, if they are available from another source, and if so, the name of the person or persons who can provide the information.

<u>DATA SOURCE</u>	<u>YES</u>	<u>NO</u>	<u>NOT AVAIL</u>	<u>CONTACT NAME(S)</u>
a. Food Service revenue and expense statements	1	2	3	_____

b. Food purchase orders	1	2	3	_____

c. Food inventories	1	2	3	_____

d. Equipment inventories	1	2	3	_____

(IF OTHER CONTACTS ARE NAMED, OBTAIN TITLES AND TELEPHONE NUMBERS.)

Contact name: _____
 Title: _____
 Phone: _____

Contact name: _____
 Title: _____
 Phone: _____

B3. During the last school year, did any non-food service staff at the central or school levels perform any functions directly or indirectly supporting food service operations? Support activities may include administration, purchasing, storage, transportation, security, and custodial services.

YES (ASK B4) 1
 NO (GO TO B5) 2

- B4. For each of the following support functions, please tell me:
- a. Which major unit(s) of the school district, municipal government, or county government is (are) responsible? A "major unit" is a principal organizational division, such as the office of the Assistant Superintendent for Administration and Finance within a school district, or the County Civil Service Commission. Please list all major units that are involved in the function.
 - b. Which department, office or other sub-unit(s) within each major unit is responsible for the function?
 - c. What is the name and telephone number of the principal official of the sub-unit responsible for the function? If more than one sub-unit is involved, please name the principal official of each sub-unit.

(These responses will be recorded on the Support Function Summary Grid. At the respondent's option, this grid can be completed and returned prior to the interview.)

Pre-Visit Telephone Questionnaire

SUPPORT FUNCTION SUMMARY GRID

Part A: General Administration Functions	Major School District/Other Govt. Units Responsible	Sub-Units of School District/ Other Govt. Responsible	Name of Principal Responsible Official	Telephone No. of Principal Responsible Official
Accounting, budget, finance and payroll				
Data processing operations and programming				
Personnel, benefits and human resources				
Purchasing and contracting				
General administration and policy				

Pre-Visit Telephone Questionnaire

SUPPORT FUNCTION SUMMARY GRID

Part B: Operations and Maintenance Functions	Major School District/Other Govt. Units Responsible	Sub-Units of School District/ Other Govt. Responsible	Name of Principal Responsible Official	Telephone No. of Principal Responsible Official
Custodial and janitorial				
Grounds maintenance and landscaping				
Building operations and maintenance				
Equipment and vehicle operations and maintenance				
Refuse disposal, pest control and other sanitation				
Security				
Storage and transportation of goods				

B5. What is the **current** fringe benefit rate for full-time employees of this school district? The fringe rate may be a percentage of base pay, a dollar cost per person-year, or a combination of these factors.

Fringe benefits as percentage of base pay: _____

Fringe benefits cost per person-year: _____

B6. Does this district conduct time studies (or use labor allocation rates) for the purpose of allocating staff costs among different food service programs, such as reimbursable meals, non-reimbursable meals, and catering or special functions?

- YES (ASK B6a-c.) 1
- NO (GO TO B7) 2
- DON'T KNOW (GO TO B7) 3

B6a. How many days per year are included in the time study?

Number of days _____

B6b. During what month(s) is (are) the time study usually conducted?

B6c. Please provide a copy of the results of the most recent worker time study, including data for the individual cafeterias in which the study was conducted.

B7. For each of the following food service programs, please tell me whether the program is offered, and whether this district records or calculates separate **revenues** and/or **costs**. (CIRCLE ONE ANSWER FOR EACH QUESTION.)

Program	Program Offered?		Separate Revenues?		Separate Costs?	
	Yes	No	Yes	No	Yes	No
a. NSLP	1	2	1	2	1	2
b. SBP	1	2	1	2	1	2
c. Adult meals and a la carte	1	2	1	2	1	2
d. Snacks/snack bar	1	2	1	2	1	2
e. Other meals served in school facilities (for senior citizens, child care, banquets, etc.)	1	2	1	2	1	2
f. Catering off-site meals (senior centers, child care, etc.) and/or special events	1	2	1	2	1	2

B8. Does this district have any agreements with other districts for joint purchasing of food or food service supplies?

- YES (ASK B8a.) 1
- NO (GO TO B9) 2
- DON'T KNOW (GO TO B9) 3

B8a. (If Yes) Please tell me the name and telephone number of official responsible for joint purchasing under this agreement.

Name: _____

Telephone: _____

B9. Does this district provide any food services to other school districts, such as preparation of meals for satellite kitchens?

- YES (ASK B9a.) 1
- NO (GO TO B10) 2
- DON'T KNOW (GO TO B10) 3

B9a. (If yes) Which districts or schools receive food services from this districts?

(1) _____

(2) _____

(3) _____

B10. Does this district own all space used for food service operations (including warehousing space), lease all food service space, or use a combination of owned and leased space? (CIRCLE ONE)

- All food service space owned 1
- All food service space leased 2
- Both owned and leased space 3
- Don't Know 4

B11. Does this school district own all major food service equipment (ranges, refrigerators, delivery vans etc.), lease all major equipment, or use a combination of owned and leased equipment (CIRCLE ONE)

- All major equipment owned 1
- All major equipment leased 2
- Both owned and leased equipment 3
- Don't Know 4

B12. What time period does this school district use for its fiscal year?

Begin _____ (day) of _____ (month)
End _____ (day) of _____ (month)

Thank you for your time and cooperation.

School Information Summary Form

<p style="text-align: center;">MEAL COST STUDY</p> <p style="text-align: center;">School Information Summary (Kitchen Manager Survey)</p>

Site ID:	
School:	District:
Address:	
Principal:	Phone:
Kitchen Manager:	Phone:
Other Contact person/title:	Phone:

USDA Meal Cost Study

1. Could you tell me your weekly schedule? (ENTER ARRIVAL TIME AND TIME THE KITCHEN MANAGER LEAVES FOR THE DAY FOR EACH DAY OF THE WEEK)

Day	Time Arrives	Time Leaves
Monday		
Tuesday		
Wednesday		
Thursday		
Friday		

2. What grades participate in the USDA meal program(s)?

_____ grade through _____ grade

3. What is the approximate number of USDA reimbursable breakfast served per day?

_____ number of breakfasts

4. What is the approximate number of USDA reimbursable lunches served per day?

_____ number of lunches

5. Are there different portion sizes for different grades? (CIRCLE 1 OR 2)

YES 1
 NO (SKIP TO 6) 2

- 5a. What grades receive smaller portion sizes?

- 5b. What grades receive larger portions?

USDA Meal Cost Study

5c. Are different portion sizes available at breakfast, lunch, or both breakfast and lunch?
(CIRCLE ONE)

- Breakfast 1
- Lunch 2
- Breakfast and Lunch 3

6. What languages, other than English, are spoken by non-English-speaking students and/or staff?

7. What is the total number of Food Service personnel that work during a typical week?

_____ number of Food Service personnel

8. I also need to know when other food service staff arrive and leave for the day. What time does the first set of employees arrive?

_____ Time arrives for the day

8a. What time does the last set of employees leave for the day?

_____ Time leaves for the day

9. I need to know the price of both breakfast and lunch. Please tell me both full and reduced prices, as well as, adult prices. (COMPLETE THE FOLLOWING CHART)

	Full Price	Reduced Price	Adult Price
Breakfast			
Lunch			

10. What types of milk are offered? (CIRCLE ALL THAT APPLY)

Whole Milk

- Whole 1
- 2% 2
- 1% 3
- Skim 4

Chocolate Milk

- Whole 1
- 2% 2
- 1% 3
- Skim 4

USDA Meal Cost Study

12. How many serving lines offer USDA-reimbursable lunches? (IF ONLY 1 SERVING LINE SKIP TO 13.)

12a. How many cashiers are there in lines that offer USDA-reimbursable lunches?

12b. Are different reimbursable meals offered in different lines, such as hot foods in a line separate from sandwiches? (CIRCLE 1 OR 2)

YES 1
NO (SKIP TO 13) 2

12c. What are the different reimbursable food lines?

- 1. _____
- 2. _____
- 3. _____
- 4. _____

13. Does your USDA-reimbursable meal service ever include self-service items (including self-serve salad dressing and potato and taco bar fixings)? (CIRCLE 1 OR 2)

YES 1
NO (SKIP TO 14) 2

13a. What types of self-service foods or lines do you have?

- 1. _____
- 2. _____
- 3. _____

USDA Meal Cost Study

14. Are any a la carte foods offered in any of the lines that serve USDA-reimbursable lunches?
(CIRCLE 1 OR 2)

YES	1
NO (SKIP TO 15)	2

14a. Are these a la carte foods offered in USDA-reimbursable lines entrees, desserts, or both?
(CIRCLE ONE OF THE FOLLOWING)

Entrees	1
Desserts	2
Entrees and Desserts	3

15. I am going to describe four different types of kitchens to you. Please tell me which one best describes your kitchen. (READ LIST AND CHECK ONE OF THE FOLLOWING.)

**Number
of Kitchens**

Base kitchen where meals are prepared for serving on-site and for shipment to receiving kitchens

On-site kitchen where meals are prepared for serving only at the facility in which the kitchen is located

Central kitchen where meals are prepared only for serving at receiving or satellite schools. No meals are served on-site at a central kitchen

Receiving or satellite kitchen which obtain partially prepared meals from either base or central kitchens

16. Does your school have "Offer-versus-Serve" (i.e., students may refuse a meal item) for breakfast and/or lunch? (CIRCLE 1 OR 2)

	Yes	No
Breakfast	1	2
Lunch	1	2

USDA Meal Cost Study

17. Do you have a scale in your kitchen? (CIRCLE 1 OR 2)

- YES 1
- NO (SKIP TO 18) 2

17a. Is the scale in ounce or gram increments or both? (CIRCLE ONE)

- Ounce (ASK 17b) 1
- Gram (SKIP TO 17c) 2
- Ounce and Gram (ASK 17b-c) 3

17b. What fraction of an ounce can the scale detect?

(IF SCALE DOES NOT HAVE GRAM INCREMENTS SKIP TO 18)

17c. What fraction of a gram can the scale detect?

(SKIP TO 18)

18. Does your school prepare and deliver foods (other than a la carte or USDA reimbursable meals to other sites, such as day care centers? (CIRCLE 1 OR 2)

- YES 1
- NO (SKIP TO 19) 2

18a. If yes, what are these sites?

- 1. _____
- 2. _____
- 3. _____

19. Are any meals delivered from cafeteria to students that they eat in their classroom? (CIRCLE 1 OR 2; IF YES EXPLAIN)

- YES 1
- NO 2

USDA Meal Cost Study

19b. Do students eat outdoors? (CIRCLE 1 OR 2; IF YES EXPLAIN)

YES 1
NO 2

19b. Does the school have an "open campus" (i.e., students may leave the premises during lunch period)? (CIRCLE 1 OR 2)

YES 1
NO 2

20. Is a working photocopy machine available? (CIRCLE 1 OR 2)

YES 1
NO 2

20a. If yes, where is it and who do we see about using it? (We'll pay for copies if necessary).

CLOSEOUT

That was my last question. Thank you very much for your time.

State Child Nutrition Director Questionnaire

STATE CHILD NUTRITION DIRECTOR QUESTIONNAIRE

State: _____

Contact Name: _____

Title: _____

Telephone Number: _____

Address: _____

Date of Interview: _____

**SCHOOL LUNCH AND BREAKFAST COST STUDY
STATE CHILD NUTRITION DIRECTOR QUESTIONNAIRE**

Part A: School Food Service Cost and Revenue Reporting

A1. Do SFAs report food service costs **separately** from the information included in general school district financial statements? (School food service costs include the costs of the School Lunch, School Breakfast and other child nutrition programs.)

YES (Ask A2-A3)	1
NO (Skip to A4)	2

A2. Please provide copies of all materials supplied to SFAs for this separate cost reporting, including:

- a. cost reporting forms for all nutrition programs in which SFAs are involved (including NSLP, SBP, Special Milk, Summer Feeding and CCFP).
- b. instructions for completing cost reporting forms, including definitions of cost centers (programs, etc.) and objects (salaries, benefits, supplies, etc.).

A3. For each of the SFAs in this state that we have selected, please provide the latest version of the SFA cost report(s) for the 1991-1992 school year. For each SFA, indicate whether the report(s) are final and, if not, when the final report is expected. (See attached list of sampled SFAs.)

USDA Meal Cost Study

A4. Which of the following types of revenue data can this agency provide for individual SFAs? Please indicate "yes" or "no" for each type of revenue. If a type of revenue is included in another category, indicate the **number** of the other category that includes the revenue.

Revenue Type	Separate Data Available? (Yes/No)	No. of Other Revenue Type Including This Revenue Type
Lunch Sales		
1. Student payments	_____	_____
2. Adult lunches	_____	_____
3. Other lunch sales (extra student meals, a la carte, etc.)	_____	_____
Breakfast Sales		
4. Student payments	_____	_____
5. Adult breakfasts	_____	_____
6. Other breakfast sales (extra student meals, a la carte, etc.)	_____	_____
Other sales		
7. unspecified a la carte, snack bars, special functions, senior meals, etc..	_____	_____
USDA Reimbursements		
8. NSLP	_____	_____
9. SBP	_____	_____
10. Other USDA reimbursements	_____	_____
State Reimbursements/Revenue		
11. Lunch reimbursements	_____	_____
12. Breakfast reimbursements	_____	_____
13. Other/unspecified State revenues	_____	_____
Local Reimbursements/Funds Transfers		
14. Lunch reimbursements	_____	_____
15. Breakfast reimbursements	_____	_____
16. Other local revenue/funds transfers	_____	_____
Other Cash Revenue		
17. Interest on deposits	_____	_____
18. Sale of equipment	_____	_____
19. Compensation for loss	_____	_____
20. Sales tax receipts	_____	_____
21. Other cash revenue (not specified elsewhere)	_____	_____
Adjustments to Reimbursements		
22. NSLP	_____	_____
23. SBP	_____	_____
24. Other USDA	_____	_____
25. State lunch	_____	_____
26. State breakfast	_____	_____
27. Other State	_____	_____
28. Local lunch	_____	_____
29. Local breakfast	_____	_____

USDA Meal Cost Study

A5. Please provide the available SY 1991-1992 revenue data for the SFAs in this State selected for the study. This information may be in any convenient form (individual SFA reports, summary printouts, etc.). If another contact has this information, please provide his/her name, title, telephone number, and address.

Name: _____

Title: _____

Telephone Number: _____

Address: _____

A6. How does this agency adjust USDA and/or State reimbursements to SFAs for under or over claiming of reimbursable meals? (These adjustments may be based on audits or other determinations on claims that have already been processed). If the method varies by program (NSLP, SBP, State lunch, etc.), which method is used for each program?

Methods		Programs
Adjustments deducted from/added to regular reimbursements	1	_____
Adjustments billed/paid separately from regular reimbursements	2	_____
Combination of the above	3	_____
Other methods (describe below)	4	_____

B. Additional Contacts

B1. Who is the State official who oversees general financial reporting by school districts?

Name: _____

Title: _____

Telephone Number: _____

Address: _____

B1a. Is this official responsible for approving indirect cost rates for school districts?

YES (*Go to B2*) 1
NO (*Ask B1b*) 2

B1b. Who is the State official responsible for approving school district indirect cost rates?

Name: _____

Title: _____

Telephone Number: _____

Address: _____

USDA Meal Cost Study

B2. Who is the State official responsible for distribution of USDA and other donated commodities to SFAs?

Name: _____

Title: _____

Telephone Number: _____

Address: _____

State Commodity Distributing

Agency Questionnaire

STATE COMMODITY DISTRIBUTING AGENCY QUESTIONNAIRE

State: _____

Contact Name: _____

Title: _____

Telephone Number: _____

Address: _____

Date of Interview: _____

STATE COMMODITY DISTRIBUTING AGENCY QUESTIONNAIRE

A1. Does this State charge School Food Authorities (SFAs) for commodity storage, processing, and distribution services?

- YES (Go to A2) 1
- NO (Skip to A5) 2

A2. For which of the following commodity distribution program services are SFAs charged fees? (Check all that apply)

Storage _____

Transportation _____

Processing _____

Other services (specify)

A3. Are charges for commodity distribution program services deducted from USDA or State meal reimbursements to SFAs? If yes, please explain the procedure.

- YES 1
- NO 2

Explanation of procedures:

USDA Meal Cost Study

A4. For each selected SFA in this State, please provide the fees charged for commodity distribution program services **provided in the 1991-1992 school year** (i.e., July, 1991 through June 30, 1992). Do not include fees **charged** in the 1991-92 school year for services provided in other years. You may copy existing reports or use the Commodity Distribution Program Service Fees Grid to provide this information. If fees for two categories of service are combined (e.g., storage and transportation), please attach an explanation.

A5. Are costs of commodity distribution program services absorbed entirely or in part by the State?

YES (*Ask A5a*) 1
NO (*Go to B1*) 2

A5a. What was the cost absorbed by the State in the 1991-1992 school year for each of the following categories of commodity distribution program services?

Storage _____

Transportation _____

Processing _____

Other services (specify) _____

B. Value of Commodities Delivered to Selected SFAs

B1. For each selected SFA in this State, please provide the value of USDA commodities **delivered** to the SFA or to a processor on behalf of the SFA between July 1, 1991 and June 30, 1992, including:

- a. entitlement commodities;
- b. bonus commodities; and
- c. cash in lieu of commodities.

You may provide copies of existing reports or record this information on the USDA Commodity Receipts Grid. Do not include commodities that were not **actually delivered** to the SFA or to a processor on behalf of the SFA, even if they were charged against the SFA's 1991-92 entitlement (e.g., commodities that remained in State storage).

Menu Record

SERVING SIZE COMPUTATIONS

School: _____

Meal Type: Breakfast Lunch

Day: M Tu W Th F

Collected by: _____

Date: / /19

Menu item:	_____
Component?:	_____
Weights of	#1 _____ grams
Samples:	#2 _____
	#3 _____
	#4 _____
	#5 _____
Total weights:	_____ grams
<i>Divide by 5 =</i>	
Average weight of full portion	_____ grams

Menu item:	_____
Component?:	_____
Weights of	#1 _____ grams
Samples:	#2 _____
	#3 _____
	#4 _____
	#5 _____
Total weights:	_____ grams
<i>Divide by 5 =</i>	
Average weight of full portion	_____ grams

Menu item:	_____
Component?:	_____
Weights of	#1 _____ grams
Samples:	#2 _____
	#3 _____
	#4 _____
	#5 _____
Total weights:	_____ grams
<i>Divide by 5 =</i>	
Average weight of full portion	_____ grams

Menu item:	_____
Component?:	_____
Weights of	#1 _____ grams
Samples:	#2 _____
	#3 _____
	#4 _____
	#5 _____
Total weights:	_____ grams
<i>Divide by 5 =</i>	
Average weight of full portion	_____ grams

Recipe Record

RECIPE RECORD

Name of Recipe Item: _____ Date Served: ____ / ____ /19

(Must match Menu Record)

School ID: _____

(a) Amount in Recipe (with units)	(b) Ingredients (Describe in detail)	(c) C? (Y/N)	(d) L? (Y/N)	(e) Package Size for Recipe	(f) Package Size as Purchased	(g) Recipe Units per Purchase Unit	(h) Price per Package	(i) Price per Recipe
Total Cost of Recipe								
Cost Per Serving								

Detailed Preparation/Service Instructions

1. Was there a printed recipe for this item? Yes No
2. If yes, did cook follow it exactly? Yes No
3. If no, what changes/substitutions were made? _____

**Cost per Saving Worksheet for Beverages
and Prepared Foods**

Meal Observation Form

Meals Served by School Grid

Daily Time Record

DAILY TIME RECORD

Name: _____
 Title: _____
 School: _____
 District: _____

Date: _____
 Start Work Time: _____
 End Work Time: _____

Please Remember to Check Off One Box For Each 15 Minutes

Time of Day	Activity						
	Set Up/ Make/Serve Breakfast	Set Up/ Make/Serve Lunch	Work on Both Breakfast and Lunch	Set Up/ Make/Serve Other Meals	Food Service Admin./ Other Food Service	Non-Food Service Activity	Breaks/Non- Assignable Work
6:00-6:15 AM							
6:15-6:30							
6:30-6:45							
6:45-7:00							
7:00-7:15 AM							
7:15-7:30							
7:30-7:45							
7:45-8:00							
8:00-8:15 AM							
8:15-8:30							
8:30-8:45							
8:45-9:00							
9:00-9:15 AM							
9:15-9:30							
9:30-9:45							
9:45-10:00							
10:00-10:15 AM							
10:15-10:30							
10:30-10:45							
10:45-11:00							
11:00-11:15 AM							
11:15-11:30							
11:30-11:45							
11:45-12:00							
12:00-12:15 PM							
12:15-12:30							
12:30-12:45							
12:45-1:00							
1:00-1:15 PM							
1:15-1:30							
1:30-1:45							
1:45-2:00							
2:00-2:15 PM							
2:15-2:30							
2:30-2:45							
2:45-3:00							
3:00-3:15 PM							
3:15-3:30							
3:30-3:45							
3:45-4:00							
4:00-4:15 PM							
4:15-4:30							
4:30-4:45							
4:45-5:00							
Total For Day							

DEFINITIONS OF ACTIVITIES FOR DAILY TIME RECORD

1. Set up/Make/Serve Breakfast

- Making ready, preparing and serving breakfast foods, including baked goods served *only* at breakfast (coffee cake, etc.).
- Collecting money and/or meal tickets for breakfast.
- Supervising students during breakfast.
- Cleaning up after breakfast (kitchen and serving area).

2. Set up/Make/Serve Lunch

- Making ready, preparing and serving lunch foods, including baked goods served *only* at lunch (cookies, etc.).
- Collecting money and/or meal tickets for lunch.
- Supervising students during lunch.
- Cleaning up after lunch (kitchen and serving area).

3. Work on Both Breakfast and Lunch

- Preparing food items served at both breakfast and lunch.
- Collecting money and/or selling meal tickets for both breakfast and lunch (if done at the same time).
- Cleaning up after breakfast and lunch (if done at the same time).
- Any other work that involves direct production for both breakfast and lunch.

4. Set up/Make/Serve Other Meals

- Making ready, preparing and serving foods for snacks.
- Collecting money and/or meal tickets for snacks.
- Supervising students during snacks.
- Cleaning up after snacks (kitchen and serving area).
- 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 and lunch.
- If you are preparing food for breakfast and/or lunch *and* other (catered) meals or snacks, record that time under breakfast *and*/or lunch.

DEFINITIONS OF ACTIVITIES FOR DAILY TIME RECORD (CONTINUED)

5. Food Service Administration/Other Food Service Activities

Food Service Administration

- Ordering and purchasing food and supplies.
- Planning, budgeting and management for food service program.
- Menu planning and nutritional analysis.
- Record-keeping, accounting and data processing for food service program.
- Processing applicants for free and reduced price meals, and other administrative aspects of NSLP and SBP.

Other Food Service Activities

- Cleaning and maintenance of buildings and other fixed assets used in food service (kitchens, warehouse space, and administrative space).
- Security, refuse, extermination and other services related to buildings and other fixed assets used in food service.
- Maintaining food service equipment.
- 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.
- Maintaining vehicles and other equipment used in storage and transportation.

6. Non-Food Service Activity

- All work not related to food service operations. (This category will be used only by staff who divide their time between food services and other school district operations, such as school custodians.)

7. Breaks/Non-Assignable Work

- Breaks, time off for lunch (paid or unpaid), meetings, and other time spent at work but not performing regular job functions.
- Any work that can not be assigned to one of Activities 1-6, such as depositing food service **and** non-food service cash receipts at the bank.

School Food Service Paid Staff Roster

Central Food Service Paid Staff Roster

Central Food Service Staff Time Allocation Grid

Food Service Expense Statement

FOOD SERVICE EXPENSE STATEMENT - PAGE 1

SFA: _____

State: _____

SFA ID#: _____

District Fiscal Year: _____ to _____

Contact: _____

Item/Sub-Item	1991-92 District Fiscal Year Cost	Check One or More as Applicable			Notes
		Reported as Direct Cost	Included in Indirect Cost	Unreported Cost	
A. LABOR					
1. Salaries and Wages					
a. Permanent food service employees					
b. Other permanent district employees					
c. Temporary employees					
Total salaries and wages					
2. Fringe benefits and payroll taxes					
a. Social security taxes					
b. Unemployment compensation					
c. Worker's compensation					
d. Health insurance					
e. Pension contributions					
f. Other benefits (life insurance, disability insurance, etc.)					
Total fringe benefits and payroll taxes					
TOTAL LABOR					
B. FOOD					
1. Purchased food					
2. Donated commodities					
a. USDA/other commodities					
b. State charges					
c. Other processing fees					
Total donated commodities					
3. Inventory used/loss					
a. Purchased foods					
b. Donated commodities					
Total food inventory use/loss					
TOTAL FOOD					

FOOD SERVICE EXPENSE STATEMENT - PAGE 2

SFA: _____

State: _____

SFA ID#: _____

District Fiscal Year: _____ to _____

Contact: _____

Item/Sub-Item	1991-92 District Fiscal Year Cost	Check One or More as Applicable			Notes
		Reported as Direct Cost	Included in Indirect Cost	Unreported Cost	
C. OTHER DIRECT OPERATING COSTS					
1. Supplies and expendable equipment					
a. Food production supplies and expendable equipment					
b. Transportation supplies (gas, grease, oil, tires, etc.)					
c. Other supplies and expendable equipment					
Total supplies and expendable equipment					
2. Utilities					
a. Energy					
b. Other utilities (water, sewer)					
Total utilities					
3. Rent					
a. Equipment rental					
b. Storage space rental					
c. Other space rental					
Total rent					
4. Contracted services/interagency payments					
a. Professional services					
b. Food service management company fees, etc.					
c. Repairs and maintenance of equipment					
d. Storage					
e. Transportation					
f. Insurance and bond premiums					
g. Other services					
Total services/interagency payments					

FOOD SERVICE EXPENSE STATEMENT - PAGE 3

SFA: _____

State: _____

SFA ID#: _____

District Fiscal Year: _____ to _____

Contact: _____

Item/Sub-Item	1991-92 District Fiscal Year Cost	Check One or More as Applicable			Notes
		Reported as Direct Cost	Included in Indirect Cost	Unreported Cost	
5. Miscellaneous Direct Operating Costs					
a. Communications					
b. Travel/miscellaneous					
Total miscellaneous direct operating costs					
TOTAL OTHER DIRECT OPERATING COSTS					
D. OTHER COSTS					
1. Equipment depreciation					
a. Kitchen equipment (purchase/rebuilding)					
b. Motor vehicles					
c. Other equipment (purchase/rebuilding)					
2. Indirect Costs					
3. Other costs					
a.					
b.					
TOTAL OTHER COSTS					
GRAND TOTAL FOOD SERVICE COSTS					

SUPPLEMENT TO THE FOOD SERVICE EXPENSE STATEMENT

1. Is the purchased food expense for the last school year reported on the basis of **payments made to suppliers** or **actual food use**?

Payments made (<i>Ask 2</i>)	1
Actual food use (<i>Go to 3</i>)	2

2. What was the value of the SFA's **purchased** food inventory at the start of the last school year?
At the end of the last school year?

2a. Start-of-year purchased food inventory \$ _____

2b. End-of-year purchased food inventory \$ _____

- 2c. What is the procedure used to determine the value of the purchased food inventory? For example, inventory may be valued at actual purchased cost or current market value. **(Discuss and describe below.)**

Notes: _____

3. Is the expense for donated commodities for the last school year reported on the basis of **receipts and shipments to processors** or **actual commodity use**?

Receipts/shipments to processors (<i>Ask 4</i>)	1
Actual commodity use (<i>End interview</i>)	2
Commodity expense not reported (<i>Ask 4</i>)	3

USDA Meal Cost Study

4. What was the USDA-assigned value of the SFA's donated commodity inventory at the start of the last school year? At the end of the last school year?

4a. Start-of-year commodity food inventory \$ _____

4b. End-of-year commodity food inventory \$ _____

4c. What is the procedure used to determine the value of the donated commodity inventory?
(Discuss and describe below.)

Notes: _____

Food Service Revenue Statement

SCHOOL FOOD SERVICE REVENUE STATEMENT

State: _____

SFA: _____

	Revenue Type	SY 1991-92 Revenue	Check Here if Not Reported	Check Here if Reported in Another Revenue Type	Number of Revenue Type that Includes Item
	Lunch Sales				
1.	Student payments				
2.	Adult lunches				
3.	Other lunch sales (extra student meals, a la carte, etc.)				
	Breakfast Sales				
4.	Student payments				
5.	Adult breakfasts				
6.	Other breakfast sales (extra student meals, a la carte, etc.)				
7.	Other sales (unspecified a la carte, snack bars, special functions, senior meals, etc.)				
	USDA Reimbursements				
8.	NSLP				
9.	SBP				
10.	Other USDA reimbursements				
	State Reimbursements				
11.	Lunch reimbursements				
12.	Breakfast reimbursements				
13.	Other/unspecified State revenues				

SCHOOL FOOD SERVICE REVENUE STATEMENT

State: _____

SFA: _____

	Revenue Type	SY 1991-92 Revenue	Check Here If Not Reported	Check Here if Reported in Another Revenue Type	Number of Revenue Type that Includes Item
	Local Reimbursements/ Funds Transfers				
14.	Lunch reimbursements				
15.	Breakfast reimbursements				
16.	Other local revenue/funds transfers				
	Other Cash Revenue				
17.	Interest on deposits				
18.	Sale of equipment				
19.	Compensation for loss				
20.	Sales tax receipts				
21.	Other cash revenue (not specified elsewhere)				
22.	TOTAL CASH REVENUE				
23.	USDA donated commodities (from USDA Commodity Receipts Grid)				
24.	Other donated commodities				
25.	GRAND TOTAL REVENUE BEFORE ADJUSTMENTS				

SCHOOL FOOD SERVICE REVENUE STATEMENT

State: _____

SFA: _____

	Revenue Type	SY 1991-92 Revenue	Check Here If Not Reported	Check Here if Reported in Another Revenue Type	Number of Revenue Type that Includes Item
	Adjustments to Reimbursements				
26.	NSLP				
27.	SBP				
28.	Other USDA				
29.	State lunch				
30.	State breakfast				
31.	Other State				
32.	Local lunch				
33.	Local breakfast				
34.	Other local				
35.	NET TOTAL REVENUE AFTER ADJUSTMENTS				

Off-Budget Staff Roster

Off-Budget Staff Time Allocation Grid

School Administrator Interview Guide

SCHOOL ADMINISTRATOR INTERVIEW GUIDE

SFA: _____

SFA ID#: _____

Respondent: _____

Phone Number: _____

Title: _____

School: _____

School ID#: _____

Date: _____ / _____ / 19

Interviewer: _____

School Administrator Interview

Introduction

Under contract with the Food and Nutrition Service (FNS) of the U.S. Department of Agriculture, Abt Associates is conducting the School Meal Cost Study. The purpose of the study is to measure the full cost of meals served under the National School Lunch Program and the School Breakfast Program, which are supported by FNS.

One dimension of the full cost of school meals is the support provided by school-level personnel, including principals, other administrators, teachers, secretaries, and custodians. These personnel often spend significant amounts of time on tasks related to the food service program, but the cost of this time is rarely recognized.

The purpose of this interview is to identify the food service-related tasks performed by non-food service staff in this school. I will ask for your "expert estimate" of the time spent by you and other staff on the tasks that we discuss. You may wish to consult with some staff in responding to my questions.

Before I begin, I would like to confirm that you are the person in this school that is best able to discuss support for the food service program. If there is someone else who is better able to discuss this topic, please tell me his or her name, title and telephone number. **(Correct respondent information and arrange to interview new respondent.)**

Do you have any questions about the study? **(Record questions below. Consult manual for answers to questions, or refer to senior project staff.)**

Questions about the study: _____

School Administrator Interview Guide

1. Here is a list of several food service-related activities which are frequently performed entirely or in part by non-food service staff.

(Hand the respondent the description of Food Service Tasks Involving Non-Food Service Staff.)

Please tell me which of these activities involve you or other staff of this school, **excluding** employees of the food service department.

(Circle one response for each activity.)

	<u>Activity</u>	<u>Yes</u>	<u>No</u>	<u>Don't Know</u>
a.	Distributing and processing applications for free or reduced price meals	1	2	3
b.	Verifying income of free/reduced price students	1	2	3
c.	Cleaning food service areas and other custodial services	1	2	3
d.	Management of cafeteria personnel	1	2	3
e.	Menu planning and other policy decisions	1	2	3

2. Are there other food service activities that I have not listed in which you or your staff are involved? If so, please identify these activities.

- a. _____
- b. _____
- c. _____
- d. _____

School Administrator Interview Guide

3. For each of the activities that involve non-food service staff in this school, I would like to know:
- a. What are the steps necessary to complete the activity, including those that are performed by food service staff?
 - b. What type of employee performs each step? By type of employee, I mean a title such as principal, nurse, teacher, and so on.
 - c. How long (in hours or minutes) does it take to complete each step once?
 - d. How often is the step done, either daily, weekly, monthly, or annually?
 - e. How much time (in minutes, hours or days) do the employees spend each year on each step?

(Complete a Process Grid for each task identified. Record the answers to 3a-3e in columns b-f on the grid.)

4. For each type of off-budget staff involved with food service operations in this school, please provide:
- a. the title or position;
 - b. the salary or wage rate;
 - c. whether the salary or wage rate is hourly, weekly, monthly, or yearly;
 - d. the total paid hours per week; and
 - e. the total paid weeks per year, including vacations and other leave.

(Record on the School Off-Budget Staff Roster. If unavailable from school officials, obtain from the district personnel office.)

School Administrator Interview Guide

Food Service Tasks Involving Non-Food Service Staff

- A. Processing applications for free or reduced price meals
- Distributing applications
 - Collecting and checking applications, resolving problems, and adding school information
 - Approving/rejecting applications and notifying parents
 - Compiling lists of eligible students, issuing cards and/or numbers
 - Updating lists to include transfers and other changes
- B. Verifying income of free/reduced price students
- Selecting applications for verification
 - Sending out requests for proof of eligibility, answering questions
 - Reviewing information provided by parents, verifying eligibility, and following up on missing information
 - Notifying parents of changes in eligibility
- C. Cleaning food service areas and other custodial services
- Clean-up in kitchen area (dishes, trays, garbage, etc.)
 - Clean-up in cafeteria/eating area (chairs, tables, floors, walls)
 - Maintenance and repairs of facilities and equipment
 - Receiving deliveries of food and/or supplies, other "heavy lifting"
 - Picking up food and/or supplies at storage sites
- D. Management of cafeteria personnel
- Hiring new staff
 - Performance reviews or evaluations
 - Resolving personnel problems
- E. Menu planning and other policy decisions
- Menu planning (routine, special occasions)
 - Setting meal schedules
 - Other policy decisions (for example, availability of a la carte items)

PROCESS GRID FOR OFF-BUDGET STAFF INTERVIEWS

SFA ID# _____ School ID# _____ Respondent: _____

Task: _____

(a) Step	(b) Description	(c) What type of employee does this step?	(d) How long does it take to do it once?	(e) How often is it done?	(f) How much time is spent each year?
1					
2					
3					
4					
5					
6					
7					

School District Indirect Cost Review Guide

SCHOOL DISTRICT INDIRECT COST REVIEW GUIDE

Part A: Pre-Visit LEA Cost Allocation Plan Analysis (To be completed by data collector from State and LEA documentation prior to site visit.)

A1. Who is the LEA official responsible for administration of indirect cost rates?

Name: _____

Address: _____

Telephone: _____

A2. Which of the following indirect cost allocation methods were applied to 1992-1993 school year costs? (**Circle all that apply.**) If multiple methods were applied, list the cost centers or objects to which each method was applied in the Cost Allocation Methods by Cost Center/Object Grid.

Allocation Method

a. Indirect cost rate

1. Approved provisional rate
2. Approved fixed rate
3. Other (specify)

b. Proportion of full-time equivalent staff

c. Proportion of square feet of space

d. Time studies

e. Fixed or negotiated lump-sum

f. Other measures of activity (list)

USDA Meal Cost Study

A3. In allocating indirect costs for the 1992-1993 school year, what method was used to compensate for under- or over-recovery of indirect costs (due to reliance on a prior year's costs in setting indirect cost rates)?

- a. No adjustment _____
- b. Provisional rate with final rate
(see definitions below) _____
- c. Fixed rate with carry-forward
(see definitions below) _____
- d. Other method (describe below) _____

Definitions of Indirect Cost Adjustment Methods

Provisional Rate with Final Rate: A provisional rate for the year is set on the basis of historical data. Indirect cost is charged during the year on the basis of the provisional rate. The final rate is calculated on the basis of actual data for the year. The indirect cost for the year is recalculated using the final rate, and the indirect cost charges are adjusted retroactively to equal the final calculated indirect cost.

Fixed Rate with Carry Forward: A fixed rate is set for the year on the basis of historical data and adjusted for prior years' over- or under-recovery of indirect costs. The actual indirect and direct costs for the year are used to calculate any adjustments to a subsequent year's indirect cost rate.

A3a. Does the indirect cost adjustment method as applied by this LEA differ significantly from the preceding definition of this method? If so, note differences below.

USDA Meal Cost Study

A4. What are the indirect cost rates or factors applied to the 1992-1993 school year? Which are final? **Complete all that apply.**

		Final?	
		Yes	No
Restricted rate:	_____	Y	N
Unrestricted rate:	_____	Y	N
Cost per FTE:	_____	Y	N
Cost per sq. ft.:	_____	Y	N
Lump-sum amount for food services:	_____	Y	N
Other factors:			
	_____	Y	N
	_____	Y	N
	_____	Y	N

A4a. If the LEA uses a carry-forward to adjust for over- or under-recovery of prior years' indirect costs, what were the indirect cost rates calculated for applying to the 1992-1993 school year before applying the carry-forward?

Restricted rate: _____

Unrestricted rate: _____

Cost per FTE: _____

Cost per sq. ft.: _____

Other factors:

USDA Meal Cost Study

(Skip to A6 if only the lump-sum method is used to allocate indirect cost.)

A5. Complete the LEA Direct Cost Summary Grid to summarize:

- the names of the cost centers or pools included in the direct cost base for calculating indirect cost rates;
- the amount of cost for each center or pool included in the direct cost base, including food services;
- the amount of cost for each cost center or pool that is excluded from the direct cost base.

A6. Complete the LEA Indirect Cost Summary Grid to summarize the **total LEA indirect cost** by cost center and object, or type of expenditure. If available, use State-defined cost objects; otherwise use the LEA's cost objects.

USDA Meal Cost Study

- e. If another allocation method is used for food service and other programs, the calculated food service indirect cost is the result of applying the allocation method to the relevant measures of resource use by the food service. *(For example, if maintenance costs are allocated in proportion to the dollar value of equipment and food service uses 10 percent of the equipment (by dollar value), the calculated food service indirect cost for maintenance would be 10 percent of the total maintenance cost.)*

<u>Allocation Method</u>	Total 1992-1993 <u>Indirect Cost in Pool Allocated by Method</u>	Food Service Percentage of Indirect Cost in <u>Pool</u>	=	<u>Calculated Food Service Indirect Cost</u>
_____	_____ x	_____	=	_____
_____	_____ x	_____	=	_____

f. Total Calculated Food Service Indirect Cost (sum from a-e) = _____

- B3. Was the 1992-93 calculated food service indirect cost equal to the **amount of indirect cost recovered from the food service account or fund** (i.e., the amount transferred from the food service fund to the school district or other general fund)?

YES (Go to B4) 1
 NO (Ask B3a) 2

- B3a. Why was the actual indirect cost recovered from the food service account different from the calculated food service indirect cost? **Circle all reasons that apply.**

Insufficient funds in food service account 1
 District chose to bear costs 2
 District directed by other body to charge less 3
 Other (explain below) 4

USDA Meal Cost Study

B4. In the 1992-1993 school year, did this school district **calculate the full indirect cost** of all, some, or none of the other grant programs (excluding food service) which allowed the recovery of indirect costs (subject to available funds)? (The full calculated indirect cost of a grant is the product of the applicable indirect cost rate and the direct costs of the grant to which the rate may be applied.)

- Full indirect cost calculated for all grants (*Go to B5*) 1
- Full indirect cost not calculated for some grants (*Ask B4a-c*) 2
- Full indirect cost not calculated for any grant (*Ask B4a-c*) 3
- No method for allocating indirect to other grants (*Go to B6*) 4
- No other grants (*Go to B6*) 5

B4a. What were the reasons why the district did not calculate the full indirect cost for all grants? **Circle all that apply.**

- District chose not to charge indirect costs to any grant (*Skip to B6*) 1
- No indirect cost calculated if not included in grant budget (*Ask B4b-c*) 2
- Full indirect cost not calculated if insufficient funds expected in grant account (*Ask B4b-c*) 3
- District directed by other body not to calculate full indirect costs for some or all grants (*Ask B4b-c*) 4
- Other: 5
- _____ 6
- _____ 7

B4b. Considering those grants for which the full 1992-1993 indirect cost was not calculated, was an alternative value for indirect cost calculated for all, some or none of these grants?

- All grants (*Ask B4c*) 1
- Some grants (*Ask B4c*) 2
- No grants (*Skip to B5*) 3

USDA Meal Cost Study

B4c. Considering those grants for which an alternative value for indirect cost was calculated, approximately what proportion of the total calculated indirect cost was actually recovered (i.e., charged to the grant and transferred to the LEA general fund)? **Circle the response that best describes the situation in this district.**

- More than 75 percent collected 1
- 50 to 75 percent collected 2
- 25 to 49 percent collected 3
- 10 to 24 percent collected 4
- 1 to 9 percent collected 5
- No indirect costs collected 6

B5. In the 1992-1993 school year, did this school district recover the full calculated indirect cost (as defined earlier) from all grant programs for which this value was calculated?

- YES (*Go to B6*) 1
- NO (*Ask B5a-b*) 2

B5a. What were the reasons why the full indirect cost was not recovered from all grants for which it was calculated? **Circle all reasons that apply.**

- Insufficient funds in grant account 1
- District chose to bear costs 2
- District directed by other body to charge less 3
- Other (explain below) 4

B5b. Considering those grants for which the full indirect cost was calculated in the 1992-1993 school year, approximately what proportion of the calculated indirect cost was actually recovered? **Circle the response that best describes the situation in this district.**

- More than 75 percent collected 1
- 50 to 75 percent collected 2
- 25 to 49 percent collected 3
- 10 to 24 percent collected 4
- 1 to 9 percent collected 5
- No indirect costs collected 6

USDA Meal Cost Study

- B6. For each of the following units of the school district or local government that support food service operations, please tell me:
- a. Are any of the unit's costs included in the indirect cost pool? (The indirect cost pool is the set of costs determined to be indirect for the purpose of calculating indirect cost rates.)
 - b. [if answer to (a) is yes] What indirect cost center or category (as identified in the data used to calculate indirect costs) includes the unit?
 - c. [if answer to (a) is yes] What personnel or other costs of this unit, if any, are excluded from the indirect cost pool?

(From the Pre-Visit Telephone Questionnaire, pre-record name of unit and support functions on Support Unit Summary Grid and provide copy to respondent. Record responses on Support Unit Summary Grid.)

State Education Finance Officer Questionnaire

STATE EDUCATION FINANCE OFFICER QUESTIONNAIRE

State: _____

Contact Name: _____

Title: _____

Telephone Number: _____

Address: _____

Date of Interview: _____

STATE EDUCATION FINANCE OFFICER QUESTIONNAIRE

A1. Does the State Education Agency provide directions to school districts for preparing annual financial reports?

YES (Ask Ala) 1
NO (Skip to B1) 2

A1a. Please provide copies of the 1992-1993 school district financial reporting instructions, including definitions of revenue categories, cost functions or programs, and cost objects.

B. School District Indirect Cost Rates

B1. Please provide copies of:

- a. any documents submitted by the State to the U.S. Department of Education for approval of the procedures to be used by the school districts in allocating indirect costs during the 1992-1993 school year; and
- b. the forms and instructions for LEA indirect cost rate applications for the 1992-1993 school year, including definitions of indirect and direct cost centers, and instructions for carry-forward calculations or other adjustments to indirect costs.

B2. Which of the following procedures does this State use to adjust LEA indirect costs for over- or under-recovery of indirect costs? (Check all that apply)

Fixed rate with carry-forward _____

Provisional rate for year with final rate calculated retroactively _____

Other (Please describe) _____

B3. For each of the **selected** school districts in this state (see attached list), please provide documentation of the **final** indirect cost rate for the 1992-1993 school year, including all data provided to set this rate and any adjustments or corrections made by the State. This information may be contained in the school district's general financial statements, a separate indirect cost rate application, or other sources.

USDA Meal Cost Study

B4. What were the statewide average **final** indirect cost rates for the 1992-1993 school year?

Restricted rate: _____

Unrestricted rate: _____

B4a. Are all school districts included in these averages?

YES (*Go to B5*) 1

NO (*Ask B4b-c*) 2

B4b. What proportion of all school districts do not have indirect cost rates?

Percent with no restricted rate: _____

Percent with no unrestricted rate: _____

B4c. What factors determine whether a school district has indirect cost rates? (Enter below)

B5. What school year costs were used to set the school district indirect cost rates for the 1992-1993 school year?

Base year for 1992-1993 rates: _____

B6. For each of the **selected** school districts in this state (see attached list), please provide a copy of the financial statement for the base year used in setting 1992-1993 indirect cost rates. Please note any statements that are not final and when they are expected to be finalized.

Thank you for your time and cooperation.

Equipment Cost Worksheet

EQUIPMENT COST WORKSHEET

SFA ID: _____ Kitchen Type: _____

SFA: _____ Production System: _____

School: _____ Collected by: _____

Lunches served last year: _____ Breakfasts served last year: _____

Equipment Inventory				Data from Published Sources		
Description	Type of Unit	Size/ Capacity	Quantity	Estimated Useful Life	Estimated Cost	Monthly Depreciation
Refrigerator						
Freezer						
Scale						
Mixer						
Patty Machine						
Sink						
Potato Peeler						
Vegetable Cutter						
Table for Cutter						
Work Table						
Fry Pan						
Steam Jacketed Kettle						
Deck Oven						
Convection Oven						
Steamer						
Slicer						
Range						
Pot/Pan Rack						
Conveyor						
Cart						
Tray/Silver						
Caf. Stand						
Milk Cooler						
Cash Register						
Proof Cabinet						
Dishwasher						
Dish Rack						
Total Monthly Depreciation Cost						

