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## *School Foodservice Indirect Cost Study*

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## Appendix A: Analytic Tables—State Data Analysis

RQ.1: What is the role of the State Education Agency (SEA) in determining how public school districts allocate indirect costs to their program/activities?

RQ2: Who is responsible for establishing the State Cost Allocation Plan for school districts and/or approving school district indirect cost rates?

**Exhibit A-1. Number of State Child Nutrition and SEA Financial Management Divisions with Roles in Determining How Public LEAs Allocate Indirect Costs to Their Programs/Activities in Reporting Expenses: SY 2011–2012**

Type of State Education Agency Role	Child Nutrition		Financial Management		Both Divisions	
	Has a Role	Doesn't Have a Role	Has a Role	Doesn't Have a Role	Have Roles	Don't Have Roles
<b>Any type of role</b>	<b>9</b> <b>(17.6)</b>	<b>42</b> <b>(82.4)</b>	<b>49</b> <b>(96.1)</b>	<b>2</b> <b>(3.9)</b>	<b>3</b> <b>(5.9)</b>	<b>2</b> <b>(3.9)</b>
Role with indirect cost rate	8 (15.7)	43 (84.3)	49 (96.1)	2 (3.9)	3 (5.9)	2 (3.9)
Role with indirect cost allocation plan	1 (2.0)	50 (98.0)	2 (3.9)	49 (96.1)	0 (0.0)	48 (94.1)

N = 51. Percentages are in parentheses. Source: State Child Nutrition Director Survey Q3A, SEA Finance Officer Survey Q2.

**Exhibit A-2. State Child Nutrition and SEA Financial Management Division Roles in Determining How Public LEAs Allocate Indirect Costs to Their Programs/Activities in Reporting Expenses: SY 2011–2012**

State Education Agency Role	State Education Agency Division Responsible				Total State Education Agencies
	Child Nutrition Only	Financial Management Only	Both Divisions	Neither Division	
Computes indirect cost percentage rate(s)	1 (2.0)	34 (66.7)	3 (5.9)	13 (25.5)	<b>51</b> <b>(100.0)</b>
Approves school districts' applications for indirect cost percentage rate(s)	3 (5.9)	24 (47.1)	0 (0.0)	24 (47.1)	<b>51</b> <b>(100.0)</b>
Approves school districts' indirect cost allocation plans(using factors other than indirect cost rate(s))	1 (2.0)	1 (2.0)	0 (0.0)	49 (96.1)	<b>51</b> <b>(100.0)</b>
Provides guidance to Public LEAs regarding cost allocation plans (using factors other than percentage of direct costs)	N/A	1 (2.0)	N/A	50 (98.0)	<b>51</b> <b>(100.0)</b>
Collaborates with another SEA Division or another State Agency to establish indirect cost percentage rate(s)	4 (7.8)	N/A	N/A	47 (92.2)	<b>51</b> <b>(100.0)</b>
Collaborates with another SEA Division or another State Agency to approve Public LEAs cost allocation plans (using factors other than percentage of direct costs)	1 (2.0)	N/A	N/A	50 (98.0)	<b>51</b> <b>(100.0)</b>
Other role	0 (0.0)	1 (2.0)	0 (0.0)	50 (98.0)	<b>51</b> <b>(100.0)</b>

N = 51. Percentages are in parentheses. Percentages may not add to 100.0 due to rounding. Source: State Child Nutrition Director Survey Q3A, SEA Finance Officer Survey Q2. N/A indicates that the item was not asked on that survey.

RQ.3: What type of indirect cost rates do SEAs compute and/or approve for public school districts?

**Exhibit A-3. Types of Indirect Cost Rates Computed and/or Approved by State Education Agencies for Public LEAs and/or Private Schools: SY 2011–2012**

Type of Guidance Provided	State Education Agencies	
	Number	Percent
Both restricted and unrestricted rates	38	74.5
Restricted rate only	11	21.6
Unrestricted rate only	0	0.0
No rules, regulations, or guidance on computing indirect costs	2	3.9
<b>Total State Education Agencies</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: SEA Finance Officer Survey Q4A.

RQ.4: What types of costs are included in each type of indirect cost rate?

**Exhibit A-4. Types of Costs Treated as Indirect Costs in Restricted Indirect Cost Rate: SY 2011–2012**

Type of Cost	State Education Agencies	
	Number	Percent
Salaries and wages	44	89.8
Employee benefits and payroll taxes	43	87.8
Workers' compensation	43	87.8
Supplies and expendable equipment	39	79.6
Equipment rental	30	61.2
Energy (gas, oil, or electricity)	27	55.1
Water or sewer	27	55.1
Communications (telephone, internet)	36	73.5
Insurance (liability, auto, etc.)	33	67.3
Other purchased services	31	63.3
Audit fees	3	6.1
Travel	2	4.1
Other	4	8.2

N=49 SEAs that have a restricted indirect cost rate. Source: SEA Finance Officer Survey Q4B.

**Exhibit A-5. Types of Costs Treated as Indirect Costs in Unrestricted Indirect Cost Rate: SY 2011–2012**

Type of Cost	State Education Agencies	
	Number	Percent
Salaries and wages	33	86.8
Employee benefits and payroll taxes	33	86.8
Workers' compensation	32	84.2
Supplies and expendable equipment	31	81.6
Equipment rental	28	73.7
Energy (gas, oil, or electricity)	35	92.1
Water or sewer	35	92.1
Communications (telephone, internet)	34	89.5
Insurance (liability, auto, etc.)	32	84.2
Other purchased services	27	71.1
Audit fees	2	5.3
Travel	1	2.6
Other	3	7.9

N=38 SEAs that have an unrestricted indirect cost rate. Source: SEA Finance Officer Survey Q4B.

**Exhibit A-6. Types of Programs Included in the Base of Direct Costs in Restricted Indirect Cost Rate: SY 2011–2012**

Type of Program	State Education Agencies	
	Number	Percent
Regular day instructional programs	49	100.0
Special education programs	48	98.0
Occupational or career/technical day programs	48	98.0
Adult education programs	40	81.6
School lunch and other foods service	42	85.7
Other U.S. Department of Education programs	40	81.6
Other Federal programs	37	75.5
Other State programs	36	73.5

N=49 SEAs that have a restricted indirect cost rate. Source: SEA Finance Officer Survey Q4D.

**Exhibit A-7. Types of Programs Included in the Base of Direct Costs in Unrestricted Indirect Cost Rate: SY 2011–2012**

Type of Program	State Education Agencies	
	Number	Percent
Regular day instructional programs	38	100.0
Special education programs	37	97.4
Occupational or career/technical day programs	37	97.4
Adult education programs	33	86.8
School lunch and other foods service	33	86.8
Other U.S. Department of Education programs	31	81.6
Other Federal programs	31	81.6
Other State programs	30	78.9

N=38 SEAs that have an unrestricted indirect cost rate. Source: SEA Finance Officer Survey Q4D.

**Exhibit A-8. Types of Personnel Permitted in the Base of Direct Costs in Restricted Indirect Cost Rate: SY 2011–2012**

Type of Personnel	State Education Agencies	
	Number	Percent
Teachers	2	4.1
Teachers' aides	2	4.1
Educational specialists	3	6.1
Cooks and other cafeteria workers	2	4.1
Foodservice administrative staff	2	4.1

N=49 SEAs that have a restricted indirect cost rate. Source: SEA Finance Officer Survey Q4E.

**Exhibit A-9. Types of Personnel Permitted in the Base of Direct Costs in Unrestricted Indirect Cost Rate: SY 2011–2012**

Type of Personnel	State Education Agencies	
	Number	Percent
Teachers	2	5.3
Teachers' aides	2	5.3
Educational specialists	2	5.3
Cooks and other cafeteria workers	2	5.3
Foodservice administrative staff	2	5.3

N=38 SEAs that have an unrestricted indirect cost rate. Source: SEA Finance Officer Survey Q4E.

RQ.5: What support functions, i.e., overhead costs, are included in each type of indirect cost rate?

**Exhibit A-10. Support Functions Included in the Pool of Indirect Costs for Restricted Indirect Cost Rate: SY 2011–2012**

Support Function	State Education Agencies	
	Number	Percent
Accounting, budget, finance and payroll	47	95.9
Data processing operations and programming	46	93.9
Administration of personnel, benefits and human resources	45	91.8
Purchasing and contracting	44	89.8
General administration and policy (Superintendent's office, etc.)	10	20.4
School board	8	16.3
Custodial and janitorial	12	24.5
Building operations and maintenance	14	28.6
Equipment and vehicle operations and maintenance	16	32.7
Refuse disposal, pest control, other sanitation	12	24.5
Security	11	22.4
Storage and transportation of goods	22	44.9
Providing and maintaining uniforms	12	24.5
Medical (nurses, school clinic, etc.)	10	20.4
Research and planning	1	2.0
Other	3	6.1

N=49 SEAs that have a restricted indirect cost rate. Source: SEA Finance Officer Survey Q4C.

**Exhibit A-11. Support Functions Included in the Pool of Indirect Costs for Unrestricted Indirect Cost Rate: SY 2011–2012**

Support Function	State Education Agencies	
	Number	Percent
Accounting, budget, finance and payroll	37	97.4
Data processing operations and programming	36	94.7
Administration of personnel, benefits and human resources	36	94.7
Purchasing and contracting	37	97.4
General administration and policy (Superintendent's office, etc.)	20	52.6
School board	12	31.6
Custodial and janitorial	33	86.8
Building operations and maintenance	35	92.1
Equipment and vehicle operations and maintenance	26	68.4
Refuse disposal, pest control, other sanitation	34	89.5
Security	32	84.2
Storage and transportation of goods	25	65.8
Providing and maintaining uniforms	19	50.0
Medical (nurses, school clinic, etc.)	12	31.6
Research and planning	2	5.3
Other	3	7.9

N=38 SEAs that have an unrestricted indirect cost rate. Source: SEA Finance Officer Survey Q4C.

RQ.6: What methods do States permit school districts to use to adjust indirect cost rates to compensate for under- or over-recovery of indirect costs?

**Exhibit A-12: Methods Permitted to Adjust Indirect Costs for Under- or Over-Recovery of Indirect Costs: SY 2011–2012**

Adjustment Method	State Education Agencies	
	Number	Percent
<b>No adjustment</b>	<b>13</b>	<b>25.5</b>
<b>Some adjustment</b>	<b>36</b>	<b>70.6</b>
Provisional rate with final rate only	3	8.3
Fixed rate with carry-forward only	31	86.1
Both provisional rate with final rate and fixed rate with carry-forward permitted	2	5.6
<b>Not applicable</b>	<b>2</b>	<b>5.6</b>
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: SEA Finance Officer Survey Q5.

RQ.7: What actions, if any, do SEAs take to assure that public school districts are applying the appropriate approved indirect cost rate agreement? Is any training provided to SFA to ensure they understand how to apply the rate?

**Exhibit A-13: Actions Taken to Ensure that Indirect Costs Allocated Were Allowable Under Federal Cost Principles: SY2011–2012**

Action	State Education Agencies	
	Number	Percent
<b>No action taken</b>	<b>0</b>	<b>0.0</b>
<b>Some action taken</b>	<b>48</b>	<b>94.1</b>
Allowed only use of indirect cost rates computed by SEA	35	72.9
Allowed only use of indirect cost rates computed by LEA according to SEA formula	12	25.0
Reviewed indirect cost rate proposals or allocation plans	25	52.1
Reviewed financial statements supporting computation of indirect cost rates	35	72.9
Reviewed actual indirect cost charges and/or basis of charges for prior year	21	43.8
Used an audit process	3	6.3
<b>Don't know</b>	<b>1</b>	<b>2.0</b>
<b>Not applicable, SEA has no indirect cost method</b>	<b>2</b>	<b>3.9</b>
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: SEA Finance Officer Survey Q6.

**Exhibit A-14: Actions Taken to Ensure that Recovery of Indirect Costs from Federal Programs Was Consistent with Rules and Guidance of the National School Lunch Program: SY 2011–2012**

Action	State Education Agencies	
	Number	Percent
<b>No action taken</b>	<b>4</b>	<b>7.8</b>
<b>Some action taken</b>	<b>34</b>	<b>66.7</b>
<i>Verification actions</i>		
Specified procedures for examining the recovery of indirect costs as part of audits conducted by or for LEAs	14	41.2
Reviewed indirect costs recovered by a sample or all public LEAs	21	61.8
<i>Preventive actions</i>		
Provided written guidance	32	94.1
Restricted or prohibited indirect cost recovery from the nonprofit foodservice account (above and beyond Federal program restrictions)	14	41.2
Required LEA administrators to establish a written plan for the recovery of indirect costs from school foodservice before initiating such recovery	5	14.7
Provided training in-person or remotely (web and/or teleconference)	20	58.8
<b>Other</b>	<b>2</b>	<b>5.9</b>
<b>Don't know</b>	<b>6</b>	<b>11.8</b>
<b>Not applicable</b>	<b>2</b>	<b>3.9</b>
<b>Not answered</b>	<b>5</b>	<b>9.8</b>
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: SEA Finance Officer Survey Q8.

**Exhibit A-15: Actions Taken to Ensure that Direct Costs Charged to Federal Programs Were Allowable Under Federal Cost Principals: SY 2011-2012**

Action	State Education Agencies	
	Number	Percent
<b>No action taken</b>	<b>0</b>	<b>0.0</b>
<b>Some action taken</b>	<b>50</b>	<b>98.0</b>
<i>Verification actions</i>		
Specified tests of direct charges to be conducted as part of audits by or for LEAs	33	66.0
Reviewed direct costs charged by a sample or all public LEAs	41	82.0
<i>Preventive actions</i>		
Provided written guidance	46	92.0
Restricted or prohibited direct charges to Federal programs for services provided by public LEAs or private school employees that are not entirely allocable to a specific program	40	80.0
Provided training to LEAs in-person or remotely (web and/or teleconference)	41	82.0
<b>Other</b>	<b>5</b>	<b>10.0</b>
<b>Don't know</b>	<b>1</b>	<b>2.0</b>
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: State Child Nutrition Director Survey Q10, SEA Finance Officer Survey Q9.

**Exhibit A-16: Guidance Provided by State Child Nutrition Division Regarding Charging and/or Recovery of Indirect Costs from School Foodservice Accounts: SY 2011-2012**

Action	State Education Agencies	
	Number	Percent
<b>No guidance provided</b>	<b>12</b>	<b>23.5</b>
<b>Some guidance provided</b>	<b>37</b>	<b>72.5</b>
State Child Nutrition Division sent written guidance by regular mail service	5	13.2
State Child Nutrition Division sent written guidance by email	29	78.4
State Child Nutrition Division posted written guidance on its website	23	60.5
State Child Nutrition Division provided training in person	21	55.3
State Child Nutrition Division provided training remotely by teleconference or through the web	5	13.2
State Child Nutrition Division provided guidance over the phone	2	5.3
State Child Nutrition Division provided technical assistance	2	5.3
Other guidance was provided	1	2.6
<b>Don't know</b>	<b>1</b>	<b>2.0</b>
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: State Child Nutrition Director Survey Q7.

**Exhibit A-17: Number of Years During Which SEA Financial Management Division Provided Training or Written Materials on the Allocation of Indirect Costs, Over the Past Five Years**

Number of Years	State Education Agencies	
	Number	Percent
None	1	2.0
1	4	7.8
2	1	2.0
3	1	2.0
4	0	0.0
5	37	72.5
Not applicable	2	3.9
Not answered	5	9.8
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: SEA Finance Officer Survey Q7.

**Exhibit A-18. Financial Items that LEAs are Required to Report to State Child Nutrition Division: SY 2011–2012**

Financial Items	State Education Agencies	
	Number	Percent
<b>No reporting required</b>	<b>14</b>	<b>27.5</b>
<b>Some reporting required</b>	<b>37</b>	<b>72.5</b>
Total direct costs of school foodservice	33	89.2
Indirect cost rate(s) applicable to school foodservice	20	54.1
Indirect cost charged to school foodservice account	24	64.9
Indirect cost recovered from school foodservice account	19	51.4
Revenues	14	37.8
Expenditures	10	27.0
Expenses by line item	4	10.8
Balance Sheet	5	13.5
Cash balances	5	13.5
Other	2	5.4
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: State Child Nutrition Director Survey Q8.

**Exhibit A-19. Items Verified by State Child Nutrition Division Regarding Indirect Costs Charged to School Foodservice Accounts: SY 2011–2012**

Items Verified	State Education Agencies	
	Number	Percent
<b>Nothing verified</b>	<b>20</b>	<b>39.2</b>
<b>Some items verified for a sample or all LEAs</b>	<b>29</b>	<b>56.9</b>
Indirect cost rate was correctly computed	18	62.1
Costs included in indirect cost rate were allowable	21	72.4
Correct indirect cost rate was used	25	86.2
Indirect cost charged to school foodservice was correctly computed	23	79.3
Indirect cost recovered was equal to or less than indirect cost charged	20	69.0
If indirect cost for prior year was recovered, written notice of intent to recover was given at the proper time	14	48.3
<b>Don't know</b>	<b>2</b>	<b>3.9</b>
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: State Child Nutrition Director Survey Q9.

RQ.8: What was the process for notifying SFA foodservice directors of their computed or approved indirect cost percentage rates?

**Exhibit A-20. Organization that Notified School Foodservice Directors about Computed/Approved Indirect Cost Percentage Rates/Allocation Plans: SY 2011–2012**

Organization	States	
	Number	Percent
State Child Nutrition Division	23	45.1
State Education Agency finance or federal reporting office	19	37.3
Other State Education Agency	0	0.0
Other State Agency	1	2.0
No State Agency notified school foodservice directors	5	9.8
Not answered	3	5.9
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: State Child Nutrition Director Survey Q5D.

**Exhibit A-21. State Child Nutrition Division Procedures for Notifying School Foodservice Directors about Computed/Approved Indirect Cost Percentage Rates/Allocation Plans: SY 2011-2012**

State Child Nutrition Division Role	State Education Agencies	
	Number	Percent
<b>No role</b>	<b>28</b>	<b>54.9</b>
<b>Some role</b>	<b>23</b>	<b>45.1</b>
Sent letter to school foodservice directors	2	8.3
Sent email to school foodservice directors	13	54.2
Posted announcement on website for school foodservice directors	10	41.7
Notified school foodservice directors individually by telephone	3	12.5
Notified school foodservice directors by teleconference	0	0.0
Notified school foodservice directors at a meeting or training	2	8.3
Provided indirect cost percentage rates to school foodservice directors upon request	8	33.3
Other	1	4.2
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: State Child Nutrition Director Survey Q5A.

**Exhibit A-22. State Child Nutrition Division Timing for Notifying School Foodservice Directors about Computed or Approved Indirect Cost Percentage Rates/Allocation Plans: SY 2011-2012**

Timing of Notification	State Education Agencies	
	Number	Percent
<b>No role in notification</b>	<b>28*</b>	<b>54.9</b>
<b>Provided notification</b>	<b>23</b>	<b>45.1</b>
While school was in session for SY 2010-2011	6	25.0
Between the end of school for SY 2010-11 and the start of school for SY2011-2012	6	25.0
While school was in session for SY2011-2012	4	16.7
After the end of school for SY2011-2012	1	4.2
Other	1	4.2
<b>Not answered</b>	<b>5</b>	<b>9.8</b>
<b>Total</b>	<b>51</b>	<b>100.0</b>

\*Respondents appeared to have misunderstood this survey question, explaining that they provided notification on an as needed basis, or several times during the year. We believe that respondents were referring to guidance rather than notification. These responses were re-coded as "No notification."

N = 51. Percentages may not add to 100.0 due to rounding. Source: State Child Nutrition Director Survey Q5C.

**Exhibit A-23. Changes in State Child Nutrition Division Procedures for Notifying School Foodservice Directors about Computed or Approved Indirect Cost Percentage Rates/Allocation Plans for SY2011-2012, Compared to Previous Five Years (SY 2006-2007 through 2010–2011)**

Timing of Notification Compared to Previous Five Years	State Education Agencies	
	Number	Percent
No role in notification	28	54.9
Notification procedure was the same one used for the last five years	18	35.3
Notification procedure was different in previous years	4	7.8
Not answered	1	2.0
<b>Total</b>	<b>51</b>	<b>100.0</b>

N = 51. Percentages may not add to 100.0 due to rounding. Source: State Child Nutrition Director Survey Q5B.

## Appendix B: Analytic Tables—Public LEA and SFA Data Analysis

RQ.1: What percentage of LEAs allocate or charge indirect costs to any program or grant receiving Federal funds including food service?

RQ.2: What percentage of LEAs allocate or charge indirect costs to the food service program?

### Exhibit B-1. Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs in SY 2011–2012

Methods LEAs Used or Had Planned to Use to Allocate or Charge Indirect Costs in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have a method for recovering indirect costs	6271	44.7
LEA had an indirect cost rate, allocation plan or other method of recovering indirect costs	7751	55.3
<b>Total LEAs (a)</b>	<b>14022</b>	<b>100.0</b>
LEA had an indirect cost rate only	5551	71.6
LEA had an allocation plan only	301	3.9
LEA had an allocation plan and an indirect cost rate	472	6.1
LEA had some other method for recovering costs	1427	18.4
<b>Total LEAs that had an indirect cost rate, allocation plan or other method of recovering indirect costs (b)</b>	<b>7751</b>	<b>100.0</b>
LEA did not use an indirect cost rate	2237	40.2
LEA used or planned to use an indirect cost rate	3324	59.8
<b>Total LEAs that had an indirect cost rate that indicated whether they used or planned to use it (c)</b>	<b>5561</b>	<b>100.0</b>
Restricted only	1933	58.1
Unrestricted only	404	12.2
Both restricted and unrestricted	794	23.9
Unknown	193	5.8
<b>Total LEAs that had and used or planned to use an indirect cost rate in SY 2011-2012 (d)</b>	<b>3324</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 2e, 2f, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 14022 LEAs are represented in the survey.

(b) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.

(c) A weighted total of 6022 LEAs had an indirect cost rate, of which 5561 responded to this question (437 responded Don't Know and 24 did not answer this question).

(d) A weighted total of 3324 LEAs had and used or planned to use an indirect cost rate in SY 2011-2012.

**Exhibit B-2. Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs to Grants or Programs in SY 2011–2012**

Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs to Grants or Programs in SY 2011–2012	Public LEAs	
	Number	Percent
Charged indirect costs for all grants or programs using an indirect cost rate	814	10.5
Charged indirect costs for some grants or programs using an indirect cost rate	2456	31.7
Charged indirect costs using an indirect cost rate, but did not specify whether it was for all or some grants or programs	54	0.7
Charged indirect costs for all grants or programs using an unspecified indirect cost method <sup>a</sup>	239	3.1
Charged indirect costs for some grants or programs using an unspecified indirect cost method <sup>a</sup>	2319	29.9
Charged indirect costs using an unspecified indirect cost method <sup>a</sup> but did not specify whether it was for all or some grants or programs	624	8.0
Had an indirect cost method but did not charge indirect costs to any grant or program	1245	16.1
<b>Total LEAs (a)</b>	<b>7751</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 2e, 2f, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions.

<sup>a</sup> Unspecified indirect cost method may be an indirect cost rate, cost allocation plan, or other method.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.

**Exhibit B-3. LEAs that Calculated or Planned to Calculate Indirect Costs to Foodservice in SY 2011-2012**

LEAs that Calculated or Planned to Calculate Indirect Costs to Foodservice in SY 2011-2012	Public LEAs	
	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0
LEA had not yet decided to calculate foodservice costs	425	5.9
Calculated indirect costs to foodservice	2762	38.2
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

**Exhibit B-4. LEAs that Charged and Recovered Indirect Costs for Foodservice for SY 2011-2012**

LEAs that Charged and Recovered Indirect Costs for Foodservice for SY 2011-2012	Public LEAs	
	Number	Percent
LEA charged or will charge all indirect costs calculated for foodservice	824	11.4
LEA charged or will charge some indirect costs calculated for foodservice	1065	14.8
LEA charged or will charge an unknown amount of indirect costs calculated for foodservice	796	11.0
LEA charged or will charge no indirect costs calculated for foodservice	4535	62.8
<b>Total LEAs who indicated whether or not they charged or will charge indirect costs calculated for foodservice (a)</b>	<b>7221</b>	<b>100.0</b>
LEA recovered or planned to recover all indirect costs calculated for foodservice	1339	70.9
LEA recovered or planned to recover some indirect costs calculated for foodservice	315	16.7
LEA recovered or planned to recover none of the indirect costs calculated for foodservice	235	12.4
<b>Total LEAs that charged or will charge all or some indirect costs calculated for foodservice in SY 2011-2012 (b)</b>	<b>1889</b>	<b>100.0</b>
Mean percent of indirect costs calculated for foodservice charged		49.5
Median percent of indirect costs calculated for foodservice charged		39.1
Standard deviation		126.0

Source: LEA Business Manager Web Survey (Qs 10a, 10c, 11b, 11c, 11d, 11f, 12a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. For "LEA charged or will charge all indirect costs calculated for foodservice," the amount charged was determined to be 99-100 percent of the amount calculated.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7221 provided information on the amount of indirect costs charged to school foodservice or indicated they did not calculate indirect costs for school foodservice (205 responded Don't Know to the key components of the information used to determine percentage charged, and 326 did not respond to either the key components of the information used to determine percentage checked or to calculating indirect costs).

(b) A weighted total of 1889 LEAs indicated what portion of indirect costs charged to foodservice were or will be recovered.

RQ.3: What is the process being used by LEAs to calculate indirect costs? Does this vary by program?

**Exhibit B-5. Method LEAs Used or Planned to Use to Calculate Indirect Costs for Foodservice in SY 2011–2012**

Method LEAs Used or Planned to Use to Calculate Indirect Costs for Foodservice in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for foodservice	4474	61.8
LEA calculated indirect costs for foodservice	2762	38.2
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>
LEA did not specify who provided method	529	19.2
LEA used a method provided by the State	2050	74.2
LEA used its own method or formula	182	6.6
<b>LEA calculated indirect costs to foodservice (b)</b>	<b>2762</b>	<b>100.0</b>
Restricted indirect cost rate based on State formula	751	43.3
Unrestricted Indirect cost rate based on State formula	293	16.9
Unknown type of indirect cost rate based on State formula	692	39.9
<b>LEA used a method provided by the State (c)</b>	<b>1736</b>	<b>100.0</b>
Restricted indirect cost rate	9	5.9
Unrestricted indirect cost rate	14	9.0
Unknown type of indirect cost rate	8	5.5
Other	122	79.7
<b>LEA used its own method or formula (d)</b>	<b>153</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2f, 3b, 3d, 10a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The total weighted number of LEAs that had each type of indirect cost rate for any program includes: 2726 had a restricted rate, 1198 had an unrestricted rate, and 193 had an unknown rate.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).
- (b) A weighted total of 2762 LEAs calculated or planned to calculate indirect costs to foodservice. 86 LEAs indicated having used both a State-approved method and its own method or formula, and these LEAs are included with "LEA did not specify who provided method."
- (c) A weighted total of 2050 LEAs calculated or planned to calculate indirect costs to foodservice and used a method provided by the state; of which 1736 responded to this question (315 did not answer this question).
- (d) A weighted total of 182 LEAs calculated or planned to calculate indirect costs to foodservice and used its own method or formula; of which 153 responded to this question (29 did not answer this question).

**Exhibit B-6. Method LEAs Used or Planned to Use to Calculate Indirect Costs for Other Programs Receiving Federal Funds in SY 2011-2012**

Method LEAs Used or Planned to Use to Calculate Indirect Costs for Other Programs Receiving Federal Funds in SY 2011-2012	Public LEAs	
	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for other programs receiving federal funds	1383	21.9
LEA calculated indirect costs for other programs receiving federal funds	4933	78.1
<b>Total LEAs that indicated whether they calculated indirect costs for other programs receiving federal funds (a)</b>	<b>6316</b>	<b>100.0</b>
LEA did not specify who provided method	1227	24.9
LEA used a method provided by the State	3577	72.5
LEA used its own method or formula	128	2.6
<b>LEA calculated indirect costs for other programs (b)</b>	<b>4933</b>	<b>100.0</b>
Restricted indirect cost rate based on State formula	1742	63.4
Unrestricted indirect cost rate based on State formula	215	7.8
Unknown type of indirect cost rate based on State formula	792	28.8
<b>LEA used a method provided by the State (c)</b>	<b>2749</b>	<b>100.0</b>
Restricted indirect cost rate	16	14.2
Unrestricted indirect cost rate	15	13.0
Unknown type of indirect cost rate	8	7.3
Other	74	65.5
<b>LEA used its own method or formula (d)</b>	<b>114</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2f, 3a, 3b, 3d, 13a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The total weighted number of LEAs that had each type of indirect cost rate for any program includes: 2726 had a restricted rate, 1198 had an unrestricted rate, and 193 had an unknown rate.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 6746 LEAs had an indirect cost rate, allocation plan or other method of recovering costs, of which 6316 responded to this question (400 responded Don't Know and 30 did not answer this question).
- (b) A weighted total of 4933 LEAs indicated they calculated indirect costs to other programs receiving federal funds. 66 LEAs indicated having used both a State-approved method and its own method or formula, and these LEAs are included with "LEA did not specify who provided method."
- (c) A weighted total of 3577 LEAs indicated they calculated indirect costs to other programs receiving federal funds and used a method provided by the state of which 2749 responded to this question (828 did not answer this question).
- (d) A weighted total of 128 LEAs indicated they calculated indirect costs to other programs receiving federal funds and used its own method or formula; of which 114 responded to this question (15 did not answer this question).

**Exhibit B-7. Unrestricted Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Unrestricted Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have an unrestricted indirect cost rate for foodservice	1152	65.5
LEA had an unrestricted indirect cost rate for foodservice	605	34.5
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>
Rate ≤5%	28	4.7
<5% rate ≤10%	115	19.5
<10% rate ≤15%	312	52.8
<15% rate ≤20%	102	17.3
<20% rate ≤25%	27	4.6
Rate>25%	7	1.1
<b>Total LEAs that provided the unrestricted indirect cost rate used for foodservice (b)</b>	<b>590</b>	<b>100.0</b>
Mean unrestricted indirect cost rate		13.7
Median unrestricted indirect cost rate		12.6
Standard deviation		26.1

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 605 LEAs provided an unrestricted indirect cost rate for foodservice; of which 590 responded to this question (15 did not answer this question).

**Exhibit B-8. Restricted Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Restricted Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have a restricted indirect cost rate for foodservice	1197	68.1
LEA had a restricted indirect cost rate for foodservice	560	31.9
<b>Total LEAs that indicated whether they had a restricted indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>
Rate ≤5%	385	73.4
<5% rate ≤10%	114	21.8
<10% rate ≤15%	0	0.0
<15% rate ≤20%	10	1.8
<20% rate ≤25%	0	0.0
Rate>25%	15	3.0
<b>Total LEAs that provided the restricted indirect cost rate used for foodservice (b)</b>	<b>524</b>	<b>100.0</b>
Mean restricted indirect cost rate		6.2
Median restricted indirect cost rate		4.2
Standard deviation		30.9

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 560 LEAs indicated they used a restricted indirect cost rate for foodservice, of which 524 responded to this question (36 did not answer this question).

Because of the extremely small number of LEAs reporting a restricted indirect cost rate for foodservice, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit B-9. Unrestricted Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Unrestricted Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have an unrestricted indirect cost rate for other programs receiving federal funds	2126	64.0
LEA had an unrestricted indirect cost rate for other programs receiving federal funds	1198	36.0
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>
Rate ≤5%	95	8.1
<5% rate ≤10%	251	21.3
<10% rate ≤15%	453	38.5
<15% rate ≤20%	220	18.7
<20% rate ≤25%	113	9.6
Rate>25%	43	3.7
<b>Total LEAs that provided the unrestricted indirect cost rate for other programs receiving federal funds (b)</b>	<b>1176</b>	<b>100.0</b>
Mean unrestricted indirect cost rate		13.7
Median unrestricted indirect cost rate		13.0
Standard deviation		24.0

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 1198 LEAs indicated they used an unrestricted indirect cost rate for other grants or programs, of which 1176 responded to this question (22 did not answer this question).

**Exhibit B-10. Restricted Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Restricted Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have a restricted indirect cost rate for other programs receiving federal funds	598	18.0
LEA had a restricted indirect cost rate for other programs receiving federal funds	2726	82.0
<b>Total LEAs that indicated whether they used a restricted indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>
Rate ≤5%	1815	71.3
<5% rate ≤10%	580	22.8
<10% rate ≤15%	95	3.7
<15% rate ≤20%	10	0.4
<20% rate ≤25%	0	0.0
Rate>25%	47	1.8
<b>Total LEAs that provided the restricted indirect cost rate for other programs receiving federal funds (b)</b>	<b>2547</b>	<b>100.0</b>
Mean restricted indirect cost rate		5.7
Median restricted indirect cost rate		3.7
Standard deviation		30.0

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 2726 LEAs indicated they used a restricted indirect cost rate for other grants or programs, of which 2547 responded to this question (180 did not answer this question).

**Exhibit B-11. Unknown/Other Type of Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Unknown/Other Type of Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have an unknown/other type of indirect cost rate for foodservice	1369	77.9
LEA had an unknown/other type of indirect cost rate for foodservice	388	22.1
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>
Rate ≤5%	255	65.8
<5% rate ≤10%	55	14.1
<10% rate ≤15%	37	9.6
<15% rate ≤20%	27	7.0
<20% rate ≤25%	9	2.2
Rate>25%	5	1.2
<b>Total all LEAs that provided the unknown/other type of indirect cost rate for foodservice (b)</b>	<b>388</b>	<b>100.0</b>
Mean indirect cost rate (unknown/other type)		7.2
Median indirect cost rate (unknown/other type)		4.8
Standard deviation		13.7

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 388 LEAs provided an unknown/other type of indirect cost rate for foodservice.

Because of the extremely small number of LEAs reporting an unknown/other type indirect cost rate for foodservice, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit B-12. Unknown/Other Type of Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Unknown/Other Type of Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have an unknown/other type of indirect cost rate for other programs receiving federal funds	3131	94.2
LEA had an unknown/other type of indirect cost rate for other programs receiving federal funds	193	5.8
<b>Total LEAs that indicated they had an unknown/other type of indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>
Rate ≤5%	68	47.6
<5% rate ≤10%	49	34.3
<10% rate ≤15%	4	2.9
<15% rate ≤20%	13	9.3
<20% rate ≤25%	0	0.0
Rate>25%	8	5.9
<b>Total all LEAs that provided the unknown/other type of indirect cost rate for other programs receiving federal funds (b)</b>	<b>142</b>	<b>100.0</b>
Mean indirect cost rate (unknown/other type)		7.7
Median indirect cost rate (unknown/other type)		5.1
Standard deviation		17.4

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 193 LEAs indicated they used an unknown/other type of indirect cost rate for other grants or programs, of which 142 responded to this question (51 did not answer this question).

Because of the extremely small number of LEAs reporting an unknown/other type of indirect cost rate for other programs, the frequency distribution may not be appropriate for presentation or analysis.

RQ.4: What special functions are included in indirect cost pools (accounting and finance, purchasing, payroll/personnel, equipment maintenance, etc.)? Do these special functions ever include portions of teachers' salaries?

**Exhibit B-13. Support Functions Treated as Indirect Costs in the LEA Unrestricted Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Unrestricted Indirect Cost Rate in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have an unrestricted indirect cost rate	2894	40.4
LEA had an unrestricted indirect cost rate	4276	59.6
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate (a)</b>	<b>7169</b>	<b>100.0</b>
LEA had an unrestricted indirect cost rate (b)	4276	100.0
Accounting, budget, finance and payroll	3689	86.3
Data processing operations and programming	3559	83.2
Administration of personnel, benefits and human resources	3636	85.0
Purchasing and contracting	3669	85.8
General administration and policy	1898	44.4
School board	729	17.0
Custodial and janitorial	3269	76.5
Building operations and maintenance	3611	84.5
Equipment and vehicle operations and maintenance	2685	62.8
Refuse disposal, pest control, other sanitation	3484	81.5
Security	2983	69.8
Storage and transportation of goods	2017	47.2
Providing and maintaining uniforms	1506	35.2
Medical/health services and supplies	709	16.6
Other support functions	157	3.7
Additional other support functions	0	0.0
Teachers' salaries <sup>a</sup>	152	3.5

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a). SEA Finance Officer Telephone Survey (Qs 4c, 4e).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 4376.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7169 responded to this question (269 responded Don't Know and 313 did not answer this question).

(b) A weighted total of 4276 LEAs indicated the support functions included in the unrestricted indirect cost rate.

**Exhibit B-14. Support Functions Treated as Indirect Costs in the LEA Restricted Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Restricted Indirect Cost Rate in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have a restricted indirect cost rate	1552	20.8
LEA had a restricted indirect cost rate	5901	79.2
<b>Total LEAs that indicated whether they had a restricted indirect cost rate (a)</b>	<b>7454</b>	<b>100.0</b>
LEA had a restricted indirect cost rate (b)	5901	100.0
Accounting, budget, finance and payroll	4999	84.7
Data processing operations and programming	4870	82.5
Administration of personnel, benefits and human resources	4848	82.2
Purchasing and contracting	4721	80.0
General administration and policy	428	7.2
School board	512	8.7
Custodial and janitorial	1410	23.9
Building operations and maintenance	1555	26.4
Equipment and vehicle operations and maintenance	1641	27.8
Refuse disposal, pest control, other sanitation	1535	26.0
Security	945	16.0
Storage and transportation of goods	2448	41.5
Providing and maintaining uniforms	869	14.7
Medical/health services and supplies	679	11.5
Other support functions	744	12.6
Additional other support functions	0	0.0
Teachers' salaries <sup>a</sup>	185	3.1

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a). SEA Finance Officer Telephone Survey (Qs 4c, 4e).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 5960.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7454 responded to this question (218 responded Don't Know and 79 did not answer this question).

(b) A weighted total of 5901 LEAs indicated the support functions included in the restricted indirect cost rate.

**Exhibit B-15. Support Functions Treated as Indirect Costs in the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have an unknown/other type of indirect cost rate	6791	94.7
LEA had an unknown/other type of indirect cost rate	378	5.3
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate (a)</b>	<b>7169</b>	<b>100.0</b>
LEA had an unknown/other type of indirect cost rate (b)	378	100.0
Accounting, budget, finance and payroll	39	10.3
Data processing operations and programming	8	2.2
Administration of personnel, benefits and human resources	23	6.1
Purchasing and contracting	28	7.3
General administration and policy	23	6.1
School board	8	2.2
Custodial and janitorial	23	6.1
Building operations and maintenance	28	7.3
Equipment and vehicle operations and maintenance	23	6.1
Refuse disposal, pest control, other sanitation	31	8.1
Security	28	7.3
Storage and transportation of goods	35	9.2
Providing and maintaining uniforms	23	6.1
Medical/health services and supplies	28	7.3
Other support functions	0	0.0
Additional other support functions	0	0.0
Teachers' salaries <sup>a</sup>	22	5.0

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 445.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7169 responded to this question (186 responded Don't Know and 396 did not answer this question).
- (b) A weighted total of 378 LEAs indicated the support functions included in the unknown/other type of indirect cost rate.

Because of the extremely small number of LEAs reporting the support functions treated as indirect costs in the LEA unknown/other type of indirect cost rate, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit B-16. Support Functions Treated as Indirect Costs in the LEA Other Allocation Plan in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Other Allocation Plan in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have another allocation plan	6639	94.6
LEA had another allocation plan	379	5.4
<b>Total LEAs that indicated whether they had another allocation plan (a)</b>	<b>7018</b>	<b>100.0</b>
LEA had another allocation plan (b)	379	5.4
Accounting, budget, finance and payroll	38	10.0
Data processing operations and programming	23	6.1
Administration of personnel, benefits and human resources	38	10.1
Purchasing and contracting	45	11.9
General administration and policy	23	6.1
School board	23	6.1
Custodial and janitorial	74	19.6
Building operations and maintenance	45	11.9
Equipment and vehicle operations and maintenance	46	12.1
Refuse disposal, pest control, other sanitation	74	19.6
Security	38	9.9
Storage and transportation of goods	17	4.4
Providing and maintaining uniforms	31	8.2
Medical/health services and supplies	17	4.4
Other support functions	9	2.4
Additional other support functions	0	0.0
Teachers' salaries <sup>a</sup>	30	6.7

Source: LEA Business Manager Web Survey (Qs 3a, 5, 6a).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 448.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7018 responded to this question (180 responded Don't Know and 553 did not answer this question).
- (b) A weighted total of 379 LEAs indicated the support functions included in the other allocation plan.

Because of the extremely small number of LEAs reporting the support functions treated as indirect costs in the LEA other allocation plan, the frequency distribution may not be appropriate for presentation or analysis.

RQ.5: What types of programs or objectives are included in the base for computing indirect costs?

**Exhibit B-17. Programs or Objectives Included in the Direct Cost Base for the LEA Unrestricted Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Unrestricted Indirect Cost Rate in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have an unrestricted indirect cost rate	2894	40.4
LEA had an unrestricted indirect cost rate	4271	59.6
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate (a)</b>	<b>7164</b>	<b>100.0</b>
LEA had an unrestricted indirect cost rate (b)	4271	59.6
Regular day instructional programs	3770	88.3
Special education programs	3658	85.6
Occupational or career/technical day programs	3656	85.6
Adult education	3404	79.7
School lunch program or other foodservice	3449	80.8
U.S. Department of Education program not listed above	3317	77.7
Other Federal programs not listed above	3261	76.4
State programs not listed above	3243	75.9

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7). SEA Finance Officer Telephone Survey (Q 4d).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7164 responded to this question (266 responded Don't Know and 321 did not answer this question).

(b) A weighted total of 4271 LEAs indicated the programs or objectives included in the unrestricted indirect cost base.

**Exhibit B-18. Programs or Objectives Included in the Direct Cost Base for the LEA Restricted Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Restricted Indirect Cost Rate in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have a restricted indirect cost rate	1552	20.9
LEA had a restricted indirect cost rate	5868	79.1
<b>Total LEAs that indicated whether they had a restricted indirect cost rate (a)</b>	<b>7421</b>	<b>100.0</b>
LEA had a restricted indirect cost rate (b)	5868	79.1
Regular day instructional programs	5142	87.6
Special education programs	5043	85.9
Occupational or career/technical day programs	4986	85.0
Adult education	4411	75.2
School lunch program or other foodservice	4807	81.9
U.S. Department of Education program not listed above	4512	76.9
Other Federal programs not listed above	4274	72.8
State programs not listed above	4395	74.9

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7). SEA Finance Officer Telephone Survey (Q 4d).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7421 responded to this question (243 responded Don't Know and 87 did not answer this question).
- (b) A weighted total of 5868 LEAs indicated the programs or objectives included in the restricted indirect base.

**Exhibit B-19. Programs or Objectives Included in the Direct Cost Base for the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have an unknown/other type of indirect cost rate	6791	95.1
LEA had an unknown/other type of indirect cost rate	349	4.9
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate (a)</b>	<b>7140</b>	<b>100.0</b>
LEA had an unknown/other type of indirect cost rate (b)	349	100.0
Regular day instructional programs	8	2.4
Special education programs	8	2.4
Occupational or career/technical day programs	0	0.0
Adult education	0	0.0
School lunch program or other foodservice	20	5.7
U.S. Department of Education program not listed above	5	1.4
Other Federal programs not listed above	0	0.0
State programs not listed above	0	0.0

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7140 responded to this question (207 responded Don't Know and 404 did not answer this question).

(b) A weighted total of 349 LEAs indicated the programs or objectives included in the unknown/other type of indirect cost base.

Because of the extremely small number of LEAs reporting the programs or objectives included in the direct cost base for the LEA unknown/other type of indirect cost rate, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit B-20. Programs or Objectives Included in the Direct Cost Base for the LEA Indirect Cost Allocation Plan in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Indirect Cost Allocation Plan in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have an indirect cost allocation plan	6647	94.6
LEA had an indirect cost allocation plan	380	5.4
<b>Total LEAs that indicated whether they had indirect cost allocation plan (a)</b>	<b>7027</b>	<b>100.0</b>
LEA had an indirect cost allocation plan (b)	380	100.0
Regular day instructional programs	15	4.1
Special education programs	15	4.1
Occupational or career/technical day programs	0	0.0
Adult education	0	0.0
School lunch program or other foodservice	60	15.7
U.S. Department of Education program not listed above	9	2.4
Other Federal programs not listed above	9	2.4
State programs not listed above	9	2.4

Source: LEA Business Manager Web Survey (Qs 3a, 7)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7027 responded to this question (171 responded Don't Know and 553 did not answer this question).

(b) A weighted total of 380 LEAs indicated the programs or objectives included in an indirect cost allocation plan base.

Because of the extremely small number of LEAs reporting the programs or objectives included in the direct cost base for the LEA indirect cost allocation plan, the frequency distribution may not be appropriate for presentation or analysis.

RQ.6: What Are the Reasons that Some LEAs Do Not Charge Foodservice All of the Indirect Costs That Are Attributable to Foodservice?

**Exhibit B-21. Reasons LEAs Do Not Calculate Any Indirect Costs that Are Attributable to Foodservice in SY 2011–2012**

Reasons LEAs Do Not Calculate Any Indirect Costs that Are Attributable to Foodservice in SY 2011–2012	Public LEAs	
	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0
LEA had not yet decided to calculate foodservice costs	425	5.9
Calculated indirect costs to foodservice	2762	38.2
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>
LEA did not calculate all indirect costs for foodservice (b)	3966	100.0
Foodservice account had insufficient funds	994	25.1
LEA chose to bear the costs	1520	38.3
LEA does not charge any grants or programs for indirect costs	789	19.9
LEA didn't know that indirect costs could be charged to food service	504	12.7
Other	95	2.4
LEA never charges the school foodservice account for indirect costs	2488	62.7
Uses a food service management company	82	13.6
Directed by State or another agency not to calculate indirect costs	0	0.0

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 10b, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

(b) A weighted total of 4049 LEAs did not calculate all indirect costs for foodservice, of which 3966 responded to this question (69 responded Don't Know and 83 did not answer this question).

RQ.7: Are indirect costs charged or recovered in a manner consistent with requirements for the allocation of indirect costs and school foodservice operations?

**Exhibit B-22. Proportion of LEAs that Charged or Recovered Indirect Costs in a Manner Consistent with Requirements for the Allocation of Indirect Costs in SY 2011–2012**

Proportion of LEAs that Charged or Recovered Indirect Costs in a Manner Consistent with Requirements for the Allocation of Indirect Costs in SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not indicate charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	259	13.7
LEA indicated charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	423	22.4
LEA partially indicated charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	823	43.6
Unknown whether LEA charged or recovered indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	383	20.3
<b>Total LEAs that recovered or planned to recover indirect costs from foodservice for SY 2011-2012 (a)</b>	<b>1888</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 8a, 9a, 12a, 12b, 12c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

To categorize an LEA as having charged or recovered indirect costs from school foodservice in a manner consistent with requirements to allocate indirect costs to school foodservice, data were assessed on whether the LEA 1) provided the SFA with information about indirect costs that might be charged, and 2) provided the SFA with this information before the end of SY 2010-2011. Only LEAs that indicated they recovered or planned to recover indirect costs from school foodservice are included.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1888 LEAs recovered or planned to recover indirect costs from foodservice in SY 2011-2012.

RQ.8.1: When was the SY 2011–2012 indirect cost rates communicated to the foodservice program?

**Exhibit B-23. LEA-Reported Timing of LEA Communication about SY 2011–2012 Indirect Costs to Foodservice**

LEA-Reported Timing of LEA Communication about SY 2011–2012 Indirect Costs to Foodservice	Public LEAs	
	Number	Percent
LEA did not provide SFA with information about indirect costs that might be charged	3928	61.4
LEA provided SFA with information about indirect costs that might be charged	2469	38.6
<b>Total LEAs that indicated whether they provided SFA with information about indirect costs that might be charged (a)</b>	<b>6396</b>	<b>100.0</b>
While school was in session for SY 2010-2011	613	26.6
Between the end of SY 2010-2011 and the start of SY 2011–2012	757	32.8
While school was in session for SY 2011–2012	499	21.6
After the end of school for SY 2011–2012	147	6.4
Indirect cost process was established prior to SY 2010-2011	63	2.7
No indirect costs charged to foodservice, as established prior to SY 2010-2011	67	2.9
No indirect costs charged	65	2.8
When SEA notifies LEA that the calculated rates are available	50	2.2
Other timing	44	1.9
<b>Total LEAs that indicated when they provided SFA with information about indirect costs that might be charged (b)</b>	<b>2304</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 8a, 9a, 10a 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6910 LEAs had a Business Manager and SFA Director who were not the same person during the reference year, of which 6396 responded to this question (409 responded Don't Know and 104 did not answer this question).

(b) A weighted total of 2469 LEAs provided the SFA with information about indirect costs that might be charged; of which 2304 responded to this question (165 responded Don't Know).

RQ.8.2: How was the SY 2011–2012 indirect cost rates communicated to the foodservice program?

**Exhibit B-24. LEA-Reported Method of LEA Communication about SY 2011–2012 Indirect Cost Rates to Foodservice**

LEA-Reported Method of LEA Communication about SY 2011–2012 Indirect Cost Rates to Foodservice	Public LEAs	
	Number	Percent
LEA did not provide SFA with information about indirect costs that might be charged	3928	61.4
LEA provided SFA with information about indirect costs that might be charged	2469	38.6
<b>Total LEAs that indicated whether they provided SFA with information about indirect costs that might be charged</b>	<b>6396</b>	<b>100.0</b>
Total LEAs that indicated method of communication to SFA with information about indirect costs that might be charged (b)	2340	100.0
USPS mail or intra-district mail system	452	19.3
E-mail	380	16.2
Orally by telephone	318	13.6
Orally in person	1582	67.6
Announcement on LEA or SEA web page	29	1.3
No indirect costs charged to foodservice	94	4.0
Other	49	2.1

Source: LEA Business Manager Web Survey (Qs 8a, 9c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6910 LEAs had a Business Manager and SFA Director who were not the same person during the reference year, of which 6396 responded to this question (409 responded Don't Know and 104 did not answer this question).

(b) A weighted total of 2469 LEAs provided the SFA with information about indirect costs that might be charged; of which 2340 responded to this question (128 responded Don't Know).

RQ8.3: What agency notified SFA of the LEA's SY 2011-1012 Indirect Cost Rate?

**Exhibit B-25. Agency that Provided the SFA with Information about LEA Indirect Costs for SY 2011-2012**

Agency that Provided the SFA with Information about LEA Indirect Costs for SY 2011-2012	Public LEAs	
	Number	Percent
SFA not charged or notified of intent to charge for indirect costs by LEA	8419	77.3
SFA charged or notified of intent to charge for indirect costs by LEA	2478	22.7
<b>Total SFAs that indicated whether they were charged or notified of intent to charge indirect costs by the LEA (a)</b>	<b>10897</b>	<b>100.0</b>
SFA did not receive information about indirect costs	5909	67.0
SFA received information about indirect costs	2906	33.0
<b>Total SFAs that indicated whether they received information about indirect LEA costs (b)</b>	<b>8814</b>	<b>100.0</b>
Total SFAs that indicated from whom they received notification about indirect costs (c)	2805	100.0
LEA administration	2017	71.9
State child nutrition agency	1047	37.3
Other part of the State Education Agency	289	10.3
No indirect costs charged to foodservice	11	0.4
Other	105	3.8

Source: SFA Director Web Survey (Qs 3, 4a, 9a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 10897 responded to this question (313 responded Don't Know and 25 did not answer this question).

(b) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(c) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2805 responded to this question (101 responded Don't Know).

**Exhibit B-26. SFA-Reported Timing of Information to SFA about LEA Indirect Costs for SY 2011-2012**

SFA-Reported Timing of Information to SFA about LEA Indirect Costs for SY 2011-2012	Public LEAs	
	Number	Percent
SFA did not receive information about LEA indirect costs	5909	67.0
SFA received information LEA about LEA indirect costs	2906	33.0
<b>Total SFAs that indicated whether they received information about LEA indirect costs (a)</b>	<b>8814</b>	<b>100.0</b>
While school was in session for SY 2010-2011	621	24.9
Between the end of SY 2010-2011 and the start of SY 2011-2012	826	33.1
While school was in session for SY 2011-2012	667	26.7
After the end of school for SY 2011-2012	262	10.5
Indirect cost process was established prior to SY 2010-2011	90	3.6
No indirect costs charged	28	1.1
<b>Total SFAs that indicated when they received information about LEA indirect costs (b)</b>	<b>2494</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 3, 4b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(b) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2494 responded to this question (412 responded Don't Know).

**Exhibit B-27. SFA-Reported Method of Communication to SFA about LEA Indirect Costs for SY 2011-2012**

SFA-Reported Method of Communication to SFA about LEA Indirect Costs for SY 2011-2012	Public LEAs	
	Number	Percent
SFA did not receive information about LEA indirect costs	5909	67.0
SFA received information LEA about LEA indirect costs	2906	33.0
<b>Total SFAs that indicated whether they received information about LEA indirect costs (a)</b>	<b>8814</b>	<b>100.0</b>
Total SFAs that indicated method of communication about LEA indirect costs (b)	2709	100.0
USPS mail or intra-district mail system	652	24.1
E-mail	850	31.4
Orally by telephone	165	6.1
Orally in person	999	36.9
Announcement on LEA or SEA web page	524	19.3
Other	43	1.6
No notification received	38	1.4

Source: SFA Director Web Survey (Qs 3, 4c, 9a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(b) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2709 responded to this question (197 responded Don't Know).

RQ.8.4: Was foodservice notified about the LEA's SY 2011–2012 indirect cost the same way as in previous years?

**Exhibit B-28. SFA-Reported Change in Method of Notification to SFA about LEA Indirect Costs in Previous Years was Different Compared to SY 2011–2012**

SFA-Reported Change in Method of Notification to SFA about LEA Indirect Costs in Previous Years was Different Compared to SY 2011–2012	Public LEAs	
	Number	Percent
SFA did not receive information about LEA indirect costs in previous years	5600	73.6
SFA received information about LEA indirect costs in previous years	2011	26.4
<b>Total SFAs that indicated whether they received information about LEA indirect costs in previous years (a)</b>	<b>7611</b>	<b>100.0</b>
Method of notification did not change compared to SY 2011-2012	1722	91.3
Method of notification changed compared to SY 2011-2012	119	6.3
Not applicable, no notice was given in previous years	45	2.4
<b>Total SFAs that indicated whether the method of notification in previous years changed compared to SY 2011-2012 (b)</b>	<b>1885</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 6, 7a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 9706 SFAs either confirmed the SFA Director's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 7611 responded to this question (2072 responded Don't Know and 23 did not answer this question).

(b) A weighted total of 2011 SFAs who received information about indirect costs in a previous year, of which 1885 responded to this question (126 responded Don't Know).

RQ.8.5: Did foodservice receive notification of the LEA’s SY 2011–2012 indirect cost rate earlier or later than in previous years?

**Exhibit B-29. SFA-Reported Change in Timing of Notification to SFA about LEA Indirect Costs in Previous Years Compared to SY 2011–2012**

SFA-Reported Change in Timing of Notification to SFA about LEA Indirect Costs in Previous Years Compared to SY 2011–2012	Public LEAs	
	Number	Percent
SFA did not receive information about LEA indirect costs in previous years	5600	73.6
SFA received information about LEA indirect costs in previous years	2011	26.4
<b>Total SFAs that indicated whether they received information about LEA indirect costs in previous years (a)</b>	<b>7611</b>	<b>100.0</b>
No changes to timing of notification	1617	90.6
Yes, timing of notification changed	168	9.4
<b>Total LEAs that indicated whether the timing of notification in previous years changed compared to SY 2011-2012 (b)</b>	<b>1786</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 6, 8). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 9706 SFAs either confirmed the SFA Director’s first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 7611 responded to this question (2072 responded Don’t Know and 23 did not answer this question).

(b) A weighted total of 2011 SFAs received information about indirect costs in a previous year; of which 1786 responded to this question (225 responded Don’t Know).

RQ.9: Was the SFA provided with a copy of the currently approved negotiated indirect costs rate agreement each year?

**Exhibit B-30. LEAs that Provided SFAs with a Copy of the Currently Approved Negotiated Indirect Cost Rate Agreement or Currently Approved Indirect Cost Allocation Plan for SY 2011–2012**

LEAs that Provided SFAs with a Copy of the Currently Approved Negotiated Indirect Cost Rate Agreement or Currently Approved Indirect Cost Allocation Plan for SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not have an approved indirect cost rate or allocation plan	295	5.1
LEA had an approved indirect cost rate or allocation plan	5528	94.9
<b>Total LEAs that indicated whether they had an approved indirect cost rate or allocation plan (a)</b>	<b>5823</b>	<b>100.0</b>
Currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan was not provided	1662	56.1
Currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan was provided	1299	43.9
<b>Total LEAs that indicated whether they were provided with a copy of the currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan SY 2011-2012 (b)</b>	<b>2961</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2d, 3b, 3c, 9f)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. In addition to the currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan, the SFA may have been provided with some other document supporting indirect cost charges to foodservice.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs; of which 5823 responded to this question (1928 responded Don't Know).

(b) A weighted total of 3588 LEAs either confirmed the LEA Business Manager's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 2961 responded to this question (626 responded Don't Know).

RQ.10.1: What percentage of LEAs recover indirect costs from any program receiving Federal funds? What percentage of LEAs recover indirect costs from foodservice? Are indirect costs recovered more frequently from foodservice?

**Exhibit B-31. LEA Recovery of Indirect Costs from Foodservice for SY 2011–2012**

LEA Recovery of Indirect Costs from Foodservice for SY 2011–2012	Public LEAs	
	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0
LEA had not yet decided to calculate foodservice costs	425	5.9
Calculated indirect costs to foodservice	2762	38.2
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>
LEA did not recover any indirect costs from foodservice	909	29.4
LEA planned to recover some or all indirect costs charged to foodservice	8	0.2
LEA recovered some or all indirect costs charged to foodservice	1881	60.9
LEA had not yet decided to recover some or all indirect costs charged to foodservice	289	9.4
<b>Total all LEAs that indicated whether they had recovered or planned to recover indirect costs from foodservice (b)</b>	<b>3086</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 12a, 12b, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The survey skip pattern allows some respondents that had not yet decided to calculate indirect costs for foodservice to indicate whether indirect costs charged to foodservice had been recovered.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

(b) A weighted total of 3187 LEAs who calculated or planned to calculate indirect costs for foodservice, of which 3086 responded to this question (89 responded Don't Know and 12 did not answer this question).

**Exhibit B-32. LEA Recovery of Indirect Costs from Other Grants or Programs for SY 2011–2012**

LEA Recovery of Indirect Costs from Other Grants or Programs for SY 2011–2012	Public LEAs	
	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for other programs receiving federal funds	1383	21.9
LEA calculated indirect costs for other programs receiving federal funds	4933	78.1
<b>Total LEAs that indicated whether they calculated indirect costs for other programs receiving federal funds (a)</b>	<b>6316</b>	<b>100.0</b>
LEA had not recovered indirect costs from other grants or programs	762	15.7
LEA had recovered or planned to recover indirect costs from other grants or programs	4078	84.3
<b>Total LEAs that indicated whether they recovered or planned to recover indirect costs from other grants or programs (b)</b>	<b>4840</b>	<b>100.0</b>
Recovered all of the indirect costs	2271	59.4
Recovered at least 50% of the indirect costs	933	24.4
Recovered less than 50% of the indirect costs	622	16.2
<b>Total all LEAs that indicated the portion of indirect costs recovered from other grants or programs (c)</b>	<b>3827</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 13a, 14a, 14b)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6746 LEAs not including those who i) indicated they never charge indirect costs to other grants or programs, ii) use a foodservice management company that does not recover any indirect costs, or iii) was directed by a state or other agency to not calculate indirect costs, of which 6316 responded to this question (400 responded Don't Know and 30 did not answer this question).

(b) A weighted total of 4933 LEAs calculated indirect costs from other grants or programs receiving Federal funds (not including foodservice), of which 4840 responded to this question (93 responded Don't Know).

(c) A weighted total of 4078 indicated they recovered or planned to recover indirect costs from other grants or programs receiving Federal funds (not including foodservice), of which 3827 responded to this question (252 responded Don't Know).

RQ.10.2: What are the reasons the LEAs did not recover or plan to recover all indirect costs attributable to foodservice for SY 2011–2012?

**Exhibit B-33. LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012**

LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012	Public LEAs	
	Number	Percent
Total LEAs that indicated reasons for not recovering indirect costs calculated to foodservice (a)	1260	100.0
Foodservice account had insufficient funds	403	32.0
LEA chose to bear the costs	562	44.6
LEA does not charge any grants or programs for indirect costs	168	13.4
Other	47	3.8
LEA never recovers indirect costs from the foodservice account	247	19.6
LEA did not know it was possible to recover indirect costs from school foodservice	134	10.7
LEA uses a food service management company and contract does not provide for recovery of indirect costs <sup>a</sup>	15	9.4
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0
<b>Total LEAs recovered no indirect costs calculated to foodservice</b>	<b>891</b>	<b>100.0</b>
Foodservice account had insufficient funds	304	34.1
LEA chose to bear the costs	297	33.4
LEA does not charge any grants or programs for indirect costs	168	18.9
Other	26	3.0
LEA never recovers indirect costs from the foodservice account	247	27.7
LEA did not know it was possible to recover indirect costs from school foodservice	120	13.4
LEA uses a food service management company and contract does not provide for recovery of indirect costs <sup>a</sup>	8	9.0
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0
<b>Total LEAs recovered some indirect costs calculated to foodservice</b>	<b>369</b>	<b>100.0</b>
Foodservice account had insufficient funds	99	26.8
LEA chose to bear the costs	265	71.7
LEA does not charge any grants or programs for indirect costs	0	0.0
Other	21	5.7
LEA never recovers indirect costs from the foodservice account	0	0.0
LEA did not know it was possible to recover indirect costs from school foodservice	15	3.9
LEA uses a food service management company and contract does not provide for recovery of indirect costs <sup>a</sup>	7	9.9
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0

Source: LEA Business Manager Web Survey (Qs 12b, 12e)

Notes: Detail does not sum to total because LEAs were allowed to provide multiple responses.

<sup>a</sup> This item was only asked of LEAs that used a foodservice management company.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1295 LEAs had not recovered indirect costs from foodservice; of which 1260 responded to this question (35 responded Don't Know).

RQ.10.3: What are the reasons the LEAs did not recover or plan to recover all indirect costs attributable to other grants or programs that received Federal funds for SY 2011–2012?

**Exhibit B-34. LEA Reasons for Not Recovering Indirect Costs Calculated for Other Grants or Programs for SY 2011–2012**

LEA Reasons for Not Recovering Indirect Costs Calculated for Other Grants or Programs for SY 2011–2012	Public LEAs	
	Number	Percent
Total LEAs indicating reasons for not recovering indirect costs calculated for other grants or programs (a)	3322	100.0
Grant account had insufficient funds	1170	35.2
LEA chose to bear the costs	1467	44.1
LEA does not recover indirect costs from any grants or programs	541	16.3
Other	88	2.6
LEA did not know it was possible to recover indirect costs from grants or programs	107	3.2
LEA does not recover indirect costs if not included in grant or program budget	1066	32.1
LEA was directed by State/other agency to recover less than the calculated indirect cost.	38	1.1

Source: LEA Business Manager Web Survey (Qs 14c)

Notes: Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3519 LEAs had not recovered indirect costs from other grants or programs, of which 3322 responded to this question (114 responded Don't Know and 83 did not answer this question).

RQ.11.1: What percentage of LEAs that have agreed to cover foodservice indirect costs in past years attempt to recover those costs in future school years?

**Exhibit B-35. LEA-Reported Recovery of Past Years' Indirect Costs from Foodservice in Later Years**

LEA-Reported Recovery of Past Years' Indirect Costs from Foodservice in Later Years	Public LEAs	
	Number	Percent
LEA did not recover past years' indirect costs in later years	2249	93.8
LEA recovered past years' indirect costs in later years	148	6.2
<b>Total LEAs that indicated whether any past years' indirect costs for foodservice were recovered in a later year (a)</b>	<b>2396</b>	<b>100.0</b>
Total LEAs that recovered any past years' indirect costs for foodservice in a later year (b)	148	100.0
Recovered previously unrecovered indirect costs for SY 2006-2007	46	31.5
Recovered previously unrecovered indirect costs for SY 2007-2008	56	37.7
Recovered previously unrecovered indirect costs for SY 2008-2009	64	43.4
Recovered previously unrecovered indirect costs for SY 2009-2010	92	62.4
Recovered previously unrecovered indirect costs for SY 2010-2011	102	68.9

Source: LEA Business Manager Web Survey (Qs 12i)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 2409 LEAs i) either confirmed the LEA Business Manager's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, ii) calculated or had planned to calculate indirect costs for foodservice, iii) recovers indirect costs, and iv) did not use a foodservice management company, of which 2396 responded to this question (12 did not answer this question).
- (b) A weighted total of 148 LEAs recovered during SY 2006-2007 through SY 2011-2012 previously unrecovered indirect costs from school foodservice.

Because of the extremely small number of LEAs reporting on the recovery of past years' indirect costs from foodservice in later years, the frequency distribution may not be appropriate for presentation or analysis.

RQ.11.2: What percentage of LEAs that have agreed to cover indirect costs in past years have formal written agreements with their SFAs to recover those costs in future school years?

**Exhibit B-36. SFA-Reported Written Agreements for the Recovery of Past Years' Indirect Costs from Foodservice in SY 2011-2012**

SFA-Reported Written Agreements for the Recovery of Past Years' Indirect Costs from Foodservice in SY 2011-2012	Public LEAs	
	Number	Percent
LEA did not recover or plan to recover indirect costs from foodservice from a previous year in SY 2011-2012	736	50.5
LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012	723	49.5
<b>Total SFAs that indicated whether the LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012 (a)</b>	<b>1459</b>	<b>100.0</b>
LEA did not have a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012	307	45.1
LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012	374	54.9
<b>Total SFAs that indicated whether the LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012 (b)</b>	<b>681</b>	<b>100.0</b>
Total all SFAs whose LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012 (c)	374	100.0
LEA issued a formal loan for a previous year's indirect costs that is payable at a future time	0	0.0
LEA sent the SFA an email or memo	95	25.3
LEA sent letter of intent or written agreement	38	10.1
Other	107	28.5
Incorporated into the budget	99	26.5
Established practice	51	13.6

Source: SFA Director Web Survey (Qs 11a, 11b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1540 SFAs indicated whether the LEA had recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 1459 responded to this question (81 responded Don't Know).

(b) A weighted total of 723 SFAs indicated the LEA planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 681 responded to this question (41 responded Don't Know).

(c) A weighted total of 374 SFAs had a written agreement with the LEA for the recovery of indirect costs from a previous year in SY 2011-2012.

Because of the extremely small number of SFAs reporting on written agreements for the recovery of past years' indirect costs from foodservice in SY 2011-2012, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit B-37. LEA-Reported Recovery of SY 2011–2012 Indirect Costs from Foodservice**

LEA-Reported Recovery of SY 2011–2012 Indirect Costs from Foodservice	Public LEAs	
	Number	Percent
LEA will not recover any indirect costs from foodservice for SY 2011-2012	909	29.4
LEA has recovered all indirect costs from foodservice for SY 2011–2012	1755	56.9
LEA plans to recover indirect costs from foodservice for SY 2011–2012	134	4.3
LEA had not yet decided if it will recover indirect costs from foodservice for SY 2011–2012	289	9.4
<b>Total LEAs that indicated whether they recovered, planned to recover, or had not yet decided to recover indirect costs for foodservice from SY 2011–2012 (a)</b>	<b>3086</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 12a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3187 LEAs that calculated or may calculate indirect costs for foodservice for SY2011-2012, of which 3086 responded to this question (89 responded Don't Know and 12 did not answer this question).

**Exhibit B-38. SFA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years**

SFA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years	Public LEAs	
	Number	Percent
SFA not charged or notified of intent to charge for indirect costs by LEA	8419	77.3
SFA charged or notified of intent to charge for indirect costs by LEA	2478	22.7
<b>Total SFAs that indicated whether they were charged or notified of intent to charge indirect costs by the LEA (a)</b>	<b>10897</b>	<b>100.0</b>
LEA will not or had not yet decided to recover all indirect costs from foodservice for SY 2011–2012	303	16.3
LEA recovered or planned to recover all indirect costs from foodservice for SY 2011–2012	1557	83.7
<b>Total SFAs that indicated whether the LEA recovered all indirect costs from foodservice for SY 2011-2012 (b)</b>	<b>1860</b>	<b>100.0</b>
LEA did not have a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year	344	74.0
LEA had a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year	121	26.0
<b>Total SFAs who indicated whether the LEA had a written agreement for the recovery of indirect costs from SY 2011-2012 in a future year (c)</b>	<b>465</b>	<b>100.0</b>
Total SFAs whose LEA had a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year (d)	121	100.0
LEA issued a formal loan for the SY 2011-2012 indirect costs that is payable at a future time	0	0.0
LEA sent the SFA an email or memo	40	33.0
LEA sent letter of intent or written agreement	35	28.7
Other	61	50.1

Source: SFA Director Web Survey (Qs 9a, 10a, 12b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 10897 responded to this question (313 responded Don't Know and 25 did not answer this question).

(b) A weighted total of 2478 SFAs whose LEA either charged or notified the SFA it intended to charge indirect costs for foodservice for SY 2011-2012, of which 1860 responded to this question (561 responded Don't Know).

(c) A weighted total of 475 SFAs whose LEA notified them for the recovery of indirect costs for SY 2011-2012 in a future year, of which 465 responded to this question (9 responded Don't Know).

(d) A weighted total of 121 SFAs have a written agreement with the LEA for the recovery of SY 2011-2012 indirect costs in a future year.

**Exhibit B-39. SFA-Reported Recovery of Past Years' Indirect Costs from Foodservice in SY 2011-2012**

Recovery of Past Years' Indirect Costs from Foodservice in SY 2011-2012	Public LEAs	
	Number	Percent
LEA did not recover or plan to recover indirect costs from foodservice from a previous year in SY 2011-2012	736	50.5
LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012	444	30.4
LEA did not recover indirect costs from previous years in SY 2011-2012	210	14.4
LEA recovered indirect costs from previous years in SY 2011-2012	69	4.7
<b>Total SFAs that indicated whether the LEA had planned to recover indirect costs from foodservice from a previous year in SY 2011-2012 (a)</b>	<b>1459</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 11a, 11d). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1540 SFAs indicated whether the LEA had recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 1459 responded to this question (81 responded Don't Know).

**Exhibit B-40. LEA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years**

LEA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years	Public LEAs	
	Number	Percent
LEA will not or had not yet decided to attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	2443	92.8
LEA will attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	191	7.2
<b>Total LEAs that indicated whether they will attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (a)</b>	<b>2634</b>	<b>100.0</b>
LEA does not have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	40	50.7
LEA has a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	39	49.3
<b>Total LEAs that indicated whether they have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (b)</b>	<b>79</b>	<b>100.0</b>
Total LEAs that have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (c)	39	100.0
LEA issued a formal loan or account receivable from the LEA general fund to the SFA account	4	10.6
LEA sent letter of intent or written agreement	0	0.0
LEA sent the SFA an email or memo	12	30.1
Other	27	69.9

Source: LEA Business Manager Web Survey (Qs12f, 12h)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 2802 LEAs indicated they calculated or planned to calculate indirect costs, excluding the LEAs who i) indicated they never charge indirect costs to other grants or programs, ii) use a foodservice management company that does not recover any indirect costs, or iii) was directed by a state or other agency to not calculate indirect costs, of which 2634 responded to this question (132 responded Don't Know and 36 did not answer this question).

(b) A weighted total of 200 LEAs indicated whether they have a written agreement with the SFA for the recovery of any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year, of which 79 responded to this question (121 responded Don't Know).

(c) A weighted total of 39 LEAs have a written agreement with the SFA for the recovery of any unrecovered SY 2011-2012 indirect costs from foodservice in a future year.

RQ.12: What methods are used by school districts to adjust indirect cost rates to compensate for under- or over-recovery of indirect costs?

**Exhibit B-41. Methods Used by LEAs to Adjust Indirect Cost Rates to Compensate for Under- or Over-Recovery of Indirect Costs**

Methods Used by LEAs to Adjust Indirect Cost Rates to Compensate for Under- or Over-Recovery of Indirect Costs	Public LEAs	
	Number	Percent
No adjustment	2042	26.5
Provisional and final rates	315	4.1
Fixed rate and carry forward	5065	65.7
Both methods	292	3.8
<b>Total LEAs (a)</b>	<b>7714</b>	<b>100.0</b>

Source: SEA Finance Officer Telephone Survey (Qs 5), weighted by district-level sample by state.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs (37 did not have data to answer this question).

RQ.13: Who Established the Indirect Cost Rate or Allocation Plan Used by School Districts?

**Exhibit B-42. Agency that Established the Indirect Cost Rate or Allocation Plan Used By LEAs**

Agency that Established the Indirect Cost Rate or Allocation Plan Used By LEAs	Public LEAs	
	Number	Percent
LEA	348	4.5
State Education Agency	5497	70.9
LEA established rate/allocation plan and obtained SEA approval	24	0.3
Unspecified	1883	24.3
<b>Total LEAs that had an indirect cost rate, allocation plan or other method of recovering indirect costs (a)</b>	<b>7751</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2d, 3b, 3c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. 125 LEAs that had both a State-approved method and used the LEA's own method are included in "State Education Agency" only.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.



## Appendix C: Analytic Tables—Public LEA and SFA Data Analysis, By Size

RQ.1: What percentage of LEAs allocate or charge indirect costs to any program or grant receiving Federal funds including food service?

RQ.2: What percentage of LEAs allocate or charge indirect costs to the food service program?

**Exhibit C-1. Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs in SY 2011–2012**

Methods Used by LEAs to Allocate or Charge Indirect Costs in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have a method for recovering indirect costs	6271	44.7	3861	55.5	1982	38.4	428	22.5
LEA had an indirect cost rate, allocation plan or other method of recovering indirect costs	7751	55.3	3093	44.5	3184	61.6	1474	77.5
<b>Total LEAs (a)</b>	<b>14022</b>	<b>100.0</b>	<b>6954</b>	<b>100.0</b>	<b>5166</b>	<b>100.0</b>	<b>1902</b>	<b>100.0</b>
LEA had an indirect cost rate only	5551	71.6	2071	67.0	2363	74.2	1117	75.7
LEA had an allocation plan only	301	3.9	147	4.8	114	3.6	41	2.8
LEA had an allocation plan and an indirect cost rate	472	6.1	106	3.4	257	8.1	108	7.3
LEA had some other method for recovering costs	1427	18.4	769	24.8	450	14.1	209	14.2
<b>Total LEAs that had an indirect cost rate, allocation plan or other method of recovering indirect costs (b)</b>	<b>7751</b>	<b>100.0</b>	<b>3093</b>	<b>100.0</b>	<b>3184</b>	<b>100.0</b>	<b>1474</b>	<b>100.0</b>
LEA did not use an indirect cost rate	2237	40.2	957	51.1	1008	40.3	272	22.9
LEA used or planned to use an indirect cost rate	3324	59.8	918	48.9	1491	59.7	915	77.1
<b>Total LEAs that had an indirect cost rate that indicated whether they used or planned to use it (c)</b>	<b>5561</b>	<b>100.0</b>	<b>1875</b>	<b>100.0</b>	<b>2499</b>	<b>100.0</b>	<b>1187</b>	<b>100.0</b>
Restricted only	1933	58.1	532	58.0	871	58.4	529	57.8
Unrestricted only	404	12.2	129	14.1	231	15.5	44	4.9
Both restricted and unrestricted	794	23.9	187	20.4	321	21.5	286	31.2
Unknown	193	5.8	69	7.5	68	4.5	56	6.1
<b>Total LEAs that had and used or planned to use an indirect cost rate in SY 2011-2012 (d)</b>	<b>3324</b>	<b>100.0</b>	<b>918</b>	<b>100.0</b>	<b>1491</b>	<b>100.0</b>	<b>915</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 2e, 2f, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 14022 LEAs are represented in the survey.

(b) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.

(c) A weighted total of 6022 LEAs had an indirect cost rate, of which 5561 responded to this question (437 responded Don't Know and 24 did not answer this question).

(d) A weighted total of 3324 LEAs had and used or planned to use an indirect cost rate in SY 2011-2012.

**Exhibit C-2. Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs to Grants or Programs in SY 2011–2012**

Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs to Grants or Programs in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Charged indirect costs for all grants or programs using an indirect cost rate	814	10.5	237	7.7	357	11.2	220	14.9
Charged indirect costs for some grants or programs using an indirect cost rate	2456	31.7	646	20.9	1119	35.1	691	46.9
Charged indirect costs using an indirect cost rate, but did not specify whether it was for all or some grants or programs	54	0.7	35	1.1	15	0.5	4	0.3
Charged indirect costs for all grants or programs using an unspecified indirect cost method <sup>a</sup>	239	3.1	76	2.5	100	3.1	63	4.3
Charged indirect costs for some grants or programs using an unspecified indirect cost method <sup>a</sup>	2319	29.9	1077	34.8	891	28.0	352	23.8
Charged indirect costs using an unspecified indirect cost method <sup>a</sup> but did not specify whether it was for all or some grants or programs	624	8.0	378	12.2	177	5.6	69	4.7
Had an indirect cost method but did not charge indirect costs to any grant or program	1245	16.1	644	20.8	525	16.5	76	5.2
<b>Total LEAs (a)</b>	<b>7751</b>	<b>100.0</b>	<b>3093</b>	<b>100.0</b>	<b>3184</b>	<b>100.0</b>	<b>1474</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 2e, 2f, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

<sup>a</sup> Unspecified indirect cost method may be an indirect cost rate, cost allocation plan, or other method.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.

**Exhibit C-3. LEAs that Calculated or Planned to Calculate Indirect Costs to Foodservice in SY 2011-2012**

LEAs that Calculated or Planned to Calculate Indirect Costs to Foodservice in SY 2011-2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0	1857	66.6	1666	55.0	526	37.1
LEA had not yet decided to calculate foodservice costs	425	5.9	210	7.5	138	4.6	77	5.4
Calculated indirect costs to foodservice	2762	38.2	720	25.8	1226	40.5	816	57.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>2787</b>	<b>100.0</b>	<b>3031</b>	<b>100.0</b>	<b>1419</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

**Exhibit C-4. LEAs that Charged and Recovered Indirect Costs for Foodservice for SY 2011–2012**

LEAs that Charged and Recovered Indirect Costs for Foodservice for SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA charged or will charge all indirect costs calculated for foodservice	824	11.4	123	4.3	355	12.0	346	24.7
LEA charged or will charge some indirect costs calculated for foodservice	1065	14.8	237	8.3	505	17.1	324	23.1
LEA charged or will charge some indirect costs calculated for foodservice	796	11.0	426	14.9	254	8.6	116	8.3
LEA charged or will charge no indirect costs calculated for foodservice	4535	62.8	2076	72.6	1845	62.3	614	43.8
<b>Total LEAs who indicated whether or not they charged or will charge indirect costs calculated for foodservice (a)</b>	<b>7221</b>	<b>100.0</b>	<b>2862</b>	<b>100.0</b>	<b>2959</b>	<b>100.0</b>	<b>1400</b>	<b>100.0</b>
LEA recovered or planned to recover all indirect costs calculated for foodservice	1339	70.9	208	57.9	579	67.4	552	82.4
LEA recovered or planned to recover some indirect costs calculated for foodservice	315	16.7	31	8.8	216	25.1	68	10.1
LEA recovered or planned to recover none of the indirect costs calculated for foodservice	235	12.4	120	33.3	65	7.5	50	7.5
<b>Total LEAs that charged or will charge all or some indirect costs calculated for foodservice in SY 2011-2012 (b)</b>	<b>1889</b>	<b>100.0</b>	<b>360</b>	<b>100.0</b>	<b>860</b>	<b>100.0</b>	<b>670</b>	<b>100.0</b>
Mean percent of indirect costs calculated for foodservice charged		49.5		33.7		51.0		59.5
Median percent of indirect costs calculated for foodservice charged		39.1		8.4		48.3		95.6
Standard deviation		126.0		130.2		125.3		117.5

Source: LEA Business Manager Web Survey (Qs 10a, 10c, 11b, 11c, 11d, 11f, 12a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7221 provided information on the amount of indirect costs charged to school foodservice or indicated they did not calculate indirect costs for school foodservice (205 responded Don't Know to the key components of the information used to determine percentage charged, and 326 did not respond to either the key components of the information used to determine percentage checked or to calculating indirect costs).

(b) A weighted total of 1889 LEAs indicated what portion of indirect costs charged to foodservice were or will be recovered.

RQ.3: What is the process being used by LEAs to calculate indirect costs? Does this vary by program?

**Exhibit C-5. Method LEAs Used or Planned to Use to Calculate Indirect Costs for Foodservice in SY 2011–2012**

Method LEAs Used or Planned to Use to Calculate Indirect Costs for Foodservice in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for foodservice	4474	61.8	2067	74.2	1804	59.5	603	42.5
LEA calculated indirect costs for foodservice	2762	38.2	720	25.8	1226	40.5	816	57.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>2787</b>	<b>100.0</b>	<b>3031</b>	<b>100.0</b>	<b>1419</b>	<b>100.0</b>
LEA did not specify who provided method	529	19.2	244	33.9	179	14.6	107	13.1
LEA used a method provided by the State	2050	74.2	412	57.3	956	77.9	682	83.6
LEA used its own method or formula	182	6.6	63	8.8	92	7.5	27	3.3
<b>LEA calculated indirect costs to foodservice (b)</b>	<b>2762</b>	<b>100.0</b>	<b>720</b>	<b>100.0</b>	<b>1226</b>	<b>100.0</b>	<b>816</b>	<b>100.0</b>
Restricted indirect cost rate based on State formula	751	43.3	159	51.4	314	38.7	278	45.2
Unrestricted Indirect cost rate based on State formula	293	16.9	70	22.6	185	22.8	38	6.1
Unknown type of indirect cost rate based on State formula	692	39.9	81	26.0	311	38.4	300	48.7
<b>LEA used a method provided by the State (c)</b>	<b>1736</b>	<b>100.0</b>	<b>310</b>	<b>100.0</b>	<b>810</b>	<b>100.0</b>	<b>616</b>	<b>100.0</b>
Restricted indirect cost rate	9	5.9	9	14.2	0	0.0	0	0.0
Unrestricted indirect cost rate	14	9.0	7	11.3	7	9.2	0	0.0
Unknown type of indirect cost rate	8	5.5	8	13.2	0	0.0	0	0.0
Other	122	79.7	39	61.2	64	90.8	19	100.0
<b>LEA used its own method or formula (d)</b>	<b>153</b>	<b>100.0</b>	<b>63</b>	<b>100.0</b>	<b>71</b>	<b>100.0</b>	<b>19</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2f, 3b, 3d, 10a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The total weighted number of LEAs that had each type of indirect cost rate for any program includes: 2726 had a restricted rate, 1198 had an unrestricted rate, and 193 had an unknown rate. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).
- (b) A weighted total of 2762 LEAs calculated or planned to calculate indirect costs to foodservice. 86 LEAs indicated having used both a State-approved method and its own method or formula, and these LEAs are included with "LEA did not specify who provided method."
- (c) A weighted total of 2050 LEAs calculated or planned to calculate indirect costs to foodservice and used a method provided by the state; of which 1736 responded to this question (315 did not answer this question).
- (d) A weighted total of 182 LEAs calculated or planned to calculate indirect costs to foodservice and used its own method or formula; of which 153 responded to this question (29 did not answer this question).

**Exhibit C-6. Method LEAs Used or Planned to Use to Calculate Indirect Costs for Other Programs Receiving Federal Funds in SY 2011-2012**

Method LEAs Used or Planned to Use to Calculate Indirect Costs for Other Programs Receiving Federal Funds in SY 2011-2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for other programs receiving federal funds	1383	21.9	704	29.9	547	20.9	133	9.8
LEA calculated indirect costs for other programs receiving federal funds	<b>4933</b>	<b>78.1</b>	<b>1651</b>	<b>70.1</b>	<b>2064</b>	<b>79.1</b>	<b>1218</b>	<b>90.2</b>
<b>Total LEAs that indicated whether they calculated indirect costs for other programs receiving federal funds (a)</b>	6316	100.0	2355	100.0	2610	100.0	1351	100.0
LEA did not specify who provided method	1227	24.9	653	39.6	374	18.1	200	16.4
LEA used a method provided by the State	3577	72.5	934	56.6	1634	79.2	1009	82.9
LEA used its own method or formula	128	2.6	64	3.9	56	2.7	8	0.7
<b>LEA calculated indirect costs for other programs (b)</b>	<b>4933</b>	<b>100.0</b>	<b>1651</b>	<b>100.0</b>	<b>2064</b>	<b>100.0</b>	<b>1218</b>	<b>100.0</b>
Restricted indirect cost rate based on State formula	1742	63.4	429	66.1	805	65.1	508	58.8
Unrestricted indirect cost rate based on State formula	215	7.8	50	7.7	121	9.8	44	5.1
Unknown type of indirect cost rate based on State formula	792	28.8	170	26.2	311	25.1	311	36.0
<b>LEA used a method provided by the State (c)</b>	<b>2749</b>	<b>100.0</b>	<b>649</b>	<b>100.0</b>	<b>1237</b>	<b>100.0</b>	<b>863</b>	<b>100.0</b>
Restricted indirect cost rate	16	14.2	16	25.1	0	0.0		
Unrestricted indirect cost rate	15	13.0	7	11.2	8	15.4		
Unknown type of indirect cost rate	8	7.3	8	13.0	0	0.0		
Other	74	65.5	32	50.7	42	84.6		
<b>LEA used its own method or formula (d)</b>	<b>114</b>	<b>100.0</b>	<b>64</b>	<b>100.0</b>	<b>50</b>	<b>100.0</b>	<b>0</b>	

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2f, 3a, 3b, 3d, 13a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The total weighted number of LEAs that had each type of indirect cost rate for any program includes: 2726 had a restricted rate, 1198 had an unrestricted rate, and 193 had an unknown rate. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6746 LEAs had an indirect cost rate, allocation plan or other method of recovering costs, of which 6316 responded to this question (400 responded Don't Know and 30 did not answer this question).

(b) A weighted total of 4933 LEAs indicated they calculated indirect costs to other programs receiving federal funds. 66 LEAs indicated having used both a State-approved method and its own method or formula, and these LEAs are included with "LEA did not specify who provided method."

(c) A weighted total of 3577 LEAs indicated they calculated indirect costs to other programs receiving federal funds and used a method provided by the state of which 2749 responded to this question (828 did not answer this question).

(d) A weighted total of 128 LEAs indicated they calculated indirect costs to other programs receiving federal funds and used its own method or formula; of which 114 responded to this question (15 did not answer this question).

**Exhibit C-7. Unrestricted Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Unrestricted Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate for foodservice	1152	65.5	275	77.4	480	60.5	396	65.3
LEA had an unrestricted indirect cost rate for foodservice	605	34.5	80	22.6	314	39.5	211	34.7
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>	<b>355</b>	<b>100.0</b>	<b>795</b>	<b>100.0</b>	<b>607</b>	<b>100.0</b>
Rate ≤5%	28	4.7	0	0.0	19	6.2	8	3.9
<5% rate ≤10%	115	19.5	6	8.7	75	23.7	35	16.6
<10% rate ≤15%	312	52.8	50	77.1	167	53.1	95	44.9
<15% rate ≤20%	102	17.3	9	14.2	32	10.3	60	28.6
<20% rate ≤25%	27	4.6	0	0.0	14	4.6	13	5.9
Rate>25%	7	1.1	0	0.0	7	2.1	0	0.0
<b>Total LEAs that provided the unrestricted indirect cost rate used for foodservice (b)</b>	<b>590</b>	<b>100.0</b>	<b>65</b>	<b>100.0</b>	<b>314</b>	<b>100.0</b>	<b>211</b>	<b>100.0</b>
Mean unrestricted indirect cost rate		13.7		13.0		14.0		13.3
Median unrestricted indirect cost rate		12.6		12.2		12.5		13.3
Standard deviation		26.1		6.5		34.9		10.9

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 605 LEAs provided an unrestricted indirect cost rate for foodservice; of which 590 responded to this question (15 did not answer this question).

**Exhibit C-8. Restricted Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Restricted Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate for foodservice	1197	68.1	231	65.0	556	69.9	410	67.6
LEA had a restricted indirect cost rate for foodservice	560	31.9	124	35.0	239	30.1	197	32.4
<b>Total LEAs that indicated whether they had a restricted indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>	<b>355</b>	<b>100.0</b>	<b>795</b>	<b>100.0</b>	<b>607</b>	<b>100.0</b>
Rate ≤5%	385	73.4	46	42.8	184	83.6	155	78.7
<5% rate ≤10%	114	21.8	54	50.5	18	8.2	42	21.3
<10% rate ≤15%	0	0.0	0	0.0	0	0.0	0	0.0
<15% rate ≤20%	10	1.8	0	0.0	10	4.4	0	0.0
<20% rate ≤25%	0	0.0	0	0.0	0	0.0	0	0.0
Rate>25%	15	3.0	7	6.6	8	3.8	0	0.0
<b>Total LEAs that provided the restricted indirect cost rate used for foodservice (b)</b>	<b>524</b>	<b>100.0</b>	<b>107</b>	<b>100.0</b>	<b>220</b>	<b>100.0</b>	<b>197</b>	<b>100.0</b>
Mean restricted indirect cost rate		6.2		10.7		5.7		4.1
Median restricted indirect cost rate		4.2		5.7		3.5		4.2
Standard deviation		30.9		65.3		24.7		4.1

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 560 LEAs indicated they used a restricted indirect cost rate for foodservice, of which 524 responded to this question (36 did not answer this question).

Because of the extremely small number of LEAs reporting a restricted indirect cost rate for foodservice, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit C-9. Unrestricted Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Unrestricted Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate for other programs receiving federal funds	2126	64.0	602	65.6	939	63.0	585	63.9
LEA had an unrestricted indirect cost rate for other programs receiving federal funds	1198	36.0	316	34.4	552	37.0	330	36.1
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>	<b>918</b>	<b>100.0</b>	<b>1491</b>	<b>100.0</b>	<b>915</b>	<b>100.0</b>
Rate ≤5%	95	8.1	35	11.5	36	6.6	25	7.6
<5% rate ≤10%	251	21.3	61	20.2	132	24.1	59	17.8
<10% rate ≤15%	453	38.5	92	30.5	237	43.4	125	37.8
<15% rate ≤20%	220	18.7	53	17.8	85	15.7	81	24.6
<20% rate ≤25%	113	9.6	33	10.9	44	8.1	36	11.0
Rate>25%	43	3.7	28	9.2	11	2.1	4	1.3
<b>Total LEAs that provided the unrestricted indirect cost rate for other programs receiving federal funds (b)</b>	<b>1176</b>	<b>100.0</b>	<b>301</b>	<b>100.0</b>	<b>545</b>	<b>100.0</b>	<b>330</b>	<b>100.0</b>
Mean unrestricted indirect cost rate		13.7		14.0		13.8		13.2
Median unrestricted indirect cost rate		13.0		12.0		13.3		13.0
Standard deviation		24.0		25.8		28.7		13.5

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 1198 LEAs indicated they used an unrestricted indirect cost rate for other grants or programs, of which 1176 responded to this question (22 did not answer this question).

**Exhibit C-10. Restricted Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Restricted Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate for other programs receiving federal funds	598	18.0	198	21.6	299	20.0	101	11.0
LEA had a restricted indirect cost rate for other programs receiving federal funds	2726	82.0	719	78.4	1192	80.0	815	89.0
<b>Total LEAs that indicated whether they used a restricted indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>	<b>918</b>	<b>100.0</b>	<b>1491</b>	<b>100.0</b>	<b>915</b>	<b>100.0</b>
Rate ≤5%	1815	71.3	376	55.2	804	72.9	635	83.2
<5% rate ≤10%	580	22.8	241	35.5	219	19.9	120	15.7
<10% rate ≤15%	95	3.7	42	6.2	44	4.0	8	1.1
<15% rate ≤20%	10	0.4	0	0.0	10	0.9	0	0.0
<20% rate ≤25%	0	0.0	0	0.0	0	0.0	0	0.0
Rate>25%	47	1.8	21	3.1	26	2.3	0	0.0
<b>Total LEAs that provided the restricted indirect cost rate for other programs receiving federal funds (b)</b>	<b>2547</b>	<b>100.0</b>	<b>681</b>	<b>100.0</b>	<b>1103</b>	<b>100.0</b>	<b>763</b>	<b>100.0</b>
Mean restricted indirect cost rate		5.7		8.2		5.6		3.5
Median restricted indirect cost rate		3.7		4.6		3.4		3.3
Standard deviation		30.0		48.5		28.2		4.9

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 2726 LEAs indicated they used a restricted indirect cost rate for other grants or programs, of which 2547 responded to this question (180 did not answer this question).

**Exhibit C-11. Unknown/Other Type of Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Unknown/Other Type of Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate for foodservice	1369	77.9	287	80.8	641	80.6	441	72.7
LEA had an unknown/other type of indirect cost rate for foodservice	388	22.1	68	19.2	154	19.4	166	27.3
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>	<b>355</b>	<b>100.0</b>	<b>795</b>	<b>100.0</b>	<b>607</b>	<b>100.0</b>
Rate ≤5%	255	65.8	54	79.6	96	62.4	105	63.2
<5% rate ≤10%	55	14.1	8	12.2	19	12.5	27	16.5
<10% rate ≤15%	37	9.6	0	0.0	29	18.8	8	5.0
<15% rate ≤20%	27	7.0	6	8.2	5	3.1	17	10.2
<20% rate ≤25%	9	2.2	0	0.0	0	0.0	9	5.2
Rate>25%	5	1.2	0	0.0	5	3.1	0	0.0
<b>Total all LEAs that provided the unknown/other type of indirect cost rate for foodservice (b)</b>	<b>388</b>	<b>100.0</b>	<b>68</b>	<b>100.0</b>	<b>154</b>	<b>100.0</b>	<b>166</b>	<b>100.0</b>
Mean indirect cost rate (unknown/other type)		7.2		6.7		7.5		7.2
Median indirect cost rate (unknown/other type)		4.8		4.8		4.8		4.8
Standard deviation		13.7		13.5		13.3		14.6

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 388 LEAs provided an unknown/other type of indirect cost rate for foodservice.

Because of the extremely small number of LEAs reporting an unknown/other type indirect cost rate for foodservice, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit C-12. Unknown/Other Type of Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Unknown/Other Type of Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate for other programs receiving federal funds	3131	94.2	848	92.5	1423	95.5	859	93.9
LEA had an unknown/other type of indirect cost rate for other programs receiving federal funds	193	5.8	69	7.5	68	4.5	56	6.1
<b>Total LEAs that indicated they had an unknown/other type of indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>	<b>918</b>	<b>100.0</b>	<b>1491</b>	<b>100.0</b>	<b>915</b>	<b>100.0</b>
Rate ≤5%	68	47.6	0	0.0	28	59.9	40	75.9
<5% rate ≤10%	49	34.3	26	61.2	14	29.8	8	16.1
<10% rate ≤15%	4	2.9	0	0.0	0	0.0	4	8.0
<15% rate ≤20%	13	9.3	8	19.4	5	10.3	0	0.0
<20% rate ≤25%	0	0.0	0	0.0	0	0.0	0	0.0
Rate>25%	8	5.9	8	19.4	0	0.0	0	0.0
<b>Total all LEAs that provided the unknown/other type of indirect cost rate for other programs receiving federal funds (b)</b>	<b>142</b>	<b>100.0</b>	<b>43</b>	<b>100.0</b>	<b>47</b>	<b>100.0</b>	<b>52</b>	<b>100.0</b>
Mean indirect cost rate (unknown/other type)		7.7		12.2		6.4		5.1
Median indirect cost rate (unknown/other type)		5.1		10.0		4.8		4.8
Standard deviation		17.4		25.2		12.1		8.9

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 193 LEAs indicated they used an unknown/other type of indirect cost rate for other grants or programs, of which 142 responded to this question (51 did not answer this question).

Because of the extremely small number of LEAs reporting an unknown/other type of indirect cost rate for other programs, the frequency distribution may not be appropriate for presentation or analysis.

RQ.4: What special functions are included in indirect cost pools (accounting and finance, purchasing, payroll/personnel, equipment maintenance, etc.)? Do these special functions ever include portions of teachers' salaries?

**Exhibit C-13. Support Functions Treated as Indirect Costs in the LEA Unrestricted Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Unrestricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate	2894	40.4	1383	49.3	972	32.6	539	39.0
LEA had an unrestricted indirect cost rate	4276	59.6	1421	50.7	2011	67.4	844	61.0
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate (a)</b>	<b>7169</b>	<b>100.0</b>	<b>2804</b>	<b>100.0</b>	<b>2982</b>	<b>100.0</b>	<b>1383</b>	<b>100.0</b>
LEA had an unrestricted indirect cost rate (b)	4276	100.0	1421	100.0	2011	100.0	844	100.0
Accounting, budget, finance and payroll	3689	86.3	1134	79.8	1771	88.1	784	92.9
Data processing operations and programming	3559	83.2	1114	78.4	1723	85.7	722	85.5
Administration of personnel, benefits and human resources	3636	85.0	1134	79.8	1742	86.6	759	89.9
Purchasing and contracting	3669	85.8	1134	79.8	1763	87.7	772	91.4
General administration and policy	1898	44.4	511	36.0	983	48.9	404	47.8
School board	729	17.0	114	8.0	416	20.7	199	23.6
Custodial and janitorial	3269	76.5	1019	71.7	1519	75.5	732	86.7
Building operations and maintenance	3611	84.5	1143	80.4	1699	84.5	769	91.1
Equipment and vehicle operations and maintenance	2685	62.8	743	52.3	1292	64.3	650	77.0
Refuse disposal, pest control, other sanitation	3484	81.5	1122	79.0	1646	81.8	716	84.8
Security	2983	69.8	892	62.8	1421	70.7	670	79.4
Storage and transportation of goods	2017	47.2	598	42.1	907	45.1	512	60.6
Providing and maintaining uniforms	1506	35.2	309	21.8	793	39.4	404	47.8
Medical/health services and supplies	709	16.6	149	10.5	365	18.2	194	23.0
Other support functions	157	3.7	33	2.3	66	3.3	58	6.8
Additional other support functions	0	0.0	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	152	3.5	9	0.6	109	5.4	34	3.9

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a). SEA Finance Officer Telephone Survey (Qs 4c, 4e).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 4376.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7169 responded to this question (269 responded Don't Know and 313 did not answer this question).

(b) A weighted total of 4276 LEAs indicated the support functions included in the unrestricted indirect cost rate.

**Exhibit C-14. Support Functions Treated as Indirect Costs in the LEA Restricted Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Restricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate	1552	20.8	814	28.2	484	15.5	255	17.6
LEA had a restricted indirect cost rate	5901	79.2	2076	71.8	2634	84.5	1191	82.4
<b>Total LEAs that indicated whether they had a restricted indirect cost rate (a)</b>	<b>7454</b>	<b>100.0</b>	<b>2890</b>	<b>100.0</b>	<b>3118</b>	<b>100.0</b>	<b>1446</b>	<b>100.0</b>
LEA had a restricted indirect cost rate (b)	5901	100.0	2076	100.0	2634	100.0	1191	100.0
Accounting, budget, finance and payroll	4999	84.7	1666	80.2	2244	85.2	1090	91.5
Data processing operations and programming	4870	82.5	1602	77.2	2255	85.6	1012	85.0
Administration of personnel, benefits and human resources	4848	82.2	1658	79.9	2134	81.0	1055	88.6
Purchasing and contracting	4721	80.0	1581	76.2	2082	79.0	1058	88.8
General administration and policy	428	7.2	110	5.3	231	8.8	87	7.3
School board	512	8.7	173	8.3	240	9.1	99	8.3
Custodial and janitorial	1410	23.9	584	28.1	581	22.0	245	20.6
Building operations and maintenance	1555	26.4	645	31.1	643	24.4	266	22.4
Equipment and vehicle operations and maintenance	1641	27.8	604	29.1	757	28.7	280	23.5
Refuse disposal, pest control, other sanitation	1535	26.0	585	28.2	673	25.6	277	23.2
Security	945	16.0	387	18.6	373	14.2	185	15.5
Storage and transportation of goods	2448	41.5	815	39.2	989	37.5	645	54.2
Providing and maintaining uniforms	869	14.7	184	8.9	459	17.4	226	19.0
Medical/health services and supplies	679	11.5	180	8.7	320	12.1	180	15.1
Other support functions	744	12.6	279	13.4	232	8.8	233	19.6
Additional other support functions	0	0.0	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	185	3.1	26	1.2	117	4.5	42	3.5

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a). SEA Finance Officer Telephone Survey (Qs 4c, 4e).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 5960.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7454 responded to this question (218 responded Don't Know and 79 did not answer this question).

(b) A weighted total of 5901 LEAs indicated the support functions included in the restricted indirect cost rate.

**Exhibit C-15. Support Functions Treated as Indirect Costs in the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate	6791	94.7	2588	92.6	2850	95.4	1353	97.5
LEA had an unknown/other type of indirect cost rate	378	5.3	206	7.4	138	4.6	35	2.5
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate (a)</b>	<b>7169</b>	<b>100.0</b>	<b>2794</b>	<b>100.0</b>	<b>2988</b>	<b>100.0</b>	<b>1387</b>	<b>100.0</b>
LEA had an unknown/other type of indirect cost rate (b)	378	100.0	206	100.0	138	100.0	35	100.0
Accounting, budget, finance and payroll	39	10.3	17	8.1	22	16.1	0	0.0
Data processing operations and programming	8	2.2	8	4.1	0	0.0	0	0.0
Administration of personnel, benefits and human resources	23	6.1	8	4.1	15	10.6	0	0.0
Purchasing and contracting	28	7.3	8	4.1	19	14.0	0	0.0
General administration and policy	23	6.1	8	4.1	15	10.6	0	0.0
School board	8	2.2	8	4.1	0	0.0	0	0.0
Custodial and janitorial	23	6.1	8	4.1	15	10.6	0	0.0
Building operations and maintenance	28	7.3	8	4.1	19	14.0	0	0.0
Equipment and vehicle operations and maintenance	23	6.1	8	4.1	15	10.6	0	0.0
Refuse disposal, pest control, other sanitation	31	8.1	8	4.1	15	10.6	8	22.2
Security	28	7.3	8	4.1	19	14.0	0	0.0
Storage and transportation of goods	35	9.2	15	7.5	19	14.0	0	0.0
Providing and maintaining uniforms	23	6.1	8	4.1	15	10.6	0	0.0
Medical/health services and supplies	28	7.3	8	4.1	19	14.0	0	0.0
Other support functions	0	0.0	0	0.0	0	0.0	0	0.0
Additional other support functions	0	0.0	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	22	5.0	22	8.8	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000–4,999; and Large=5,000 or more.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 445.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7169 responded to this question (186 responded Don't Know and 396 did not answer this question).

(b) A weighted total of 378 LEAs indicated the support functions included in the unknown/other type of indirect cost rate.

Because of the extremely small number of LEAs reporting the support functions treated as indirect costs in the LEA unknown/other type of indirect cost rate, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit C-16. Support Functions Treated as Indirect Costs in the LEA Other Allocation Plan in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Other Allocation Plan in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have another allocation plan	6639	94.6	2615	92.7	2718	95.3	1306	96.9
LEA had another allocation plan	379	5.4	205	7.3	133	4.7	41	3.1
<b>Total LEAs that indicated whether they had another allocation plan (a)</b>	<b>7018</b>	<b>100.0</b>	<b>2819</b>	<b>100.0</b>	<b>2851</b>	<b>100.0</b>	<b>1348</b>	<b>100.0</b>
LEA had another allocation plan (b)	379	100.0	205	100.0	133	100.0	41	100.0
Accounting, budget, finance and payroll	38	10.0	16	7.9	22	16.4	0	0.0
Data processing operations and programming	23	6.1	9	4.4	14	10.6	0	0.0
Administration of personnel, benefits and human resources	38	10.1	16	7.9	8	5.7	14	34.8
Purchasing and contracting	45	11.9	9	4.4	22	16.4	14	34.8
General administration and policy	23	6.1	9	4.4	14	10.6	0	0.0
School board	23	6.1	9	4.4	14	10.6	0	0.0
Custodial and janitorial	74	19.6	9	4.4	51	38.3	14	34.8
Building operations and maintenance	45	11.9	9	4.4	22	16.4	14	34.8
Equipment and vehicle operations and maintenance	46	12.1	16	7.9	15	11.5	14	34.8
Refuse disposal, pest control, other sanitation	74	19.6	9	4.4	51	38.3	14	34.8
Security	38	9.9	9	4.4	14	10.6	14	34.8
Storage and transportation of goods	17	4.4	9	4.4	8	5.7	0	0.0
Providing and maintaining uniforms	31	8.2	9	4.4	8	5.7	14	34.8
Medical/health services and supplies	17	4.4	9	4.4	8	5.7	0	0.0
Other support functions	9	2.4	9	4.4	0	0.0	0	0.0
Additional other support functions	0	0.0	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	30	6.7	9	3.4	21	15.2	0	0.0

Source: LEA Business Manager Web Survey (Qs 3a, 5, 6a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 448.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7018 responded to this question (180 responded Don't Know and 553 did not answer this question).

(b) A weighted total of 379 LEAs indicated the support functions included in the other allocation plan.

Because of the extremely small number of LEAs reporting the support functions treated as indirect costs in the LEA other allocation plan, the frequency distribution may not be appropriate for presentation or analysis.

RQ.5: What types of programs or objectives are included in the base for computing indirect costs?

**Exhibit C-17. Programs or Objectives Included in the Direct Cost Base for the LEA Unrestricted Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Unrestricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate	2894	40.4	1383	49.3	972	32.6	539	39.0
LEA had an unrestricted indirect cost rate	4271	59.6	1421	50.7	2005	67.4	844	61.0
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate (a)</b>	<b>7164</b>	<b>100.0</b>	<b>2805</b>	<b>100.0</b>	<b>2977</b>	<b>100.0</b>	<b>1383</b>	<b>100.0</b>
LEA had an unrestricted indirect cost rate (b)	4271	100.0	1421	100.0	2005	100.0	844	100.0
Regular day instructional programs	3770	88.3	1210	85.1	1784	89.0	776	91.9
Special education programs	3658	85.6	1173	82.5	1751	87.3	734	86.9
Occupational or career/technical day programs	3656	85.6	1173	82.5	1749	87.2	734	86.9
Adult education	3404	79.7	1082	76.1	1620	80.8	702	83.1
School lunch program or other foodservice	3449	80.8	1127	79.3	1627	81.1	695	82.4
U.S. Department of Education program not listed above	3317	77.7	1054	74.2	1595	79.6	668	79.2
Other Federal programs not listed above	3261	76.4	1101	77.5	1533	76.4	627	74.3
State programs not listed above	3243	75.9	1107	77.9	1513	75.5	623	73.8

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7). SEA Finance Officer Telephone Survey (Q 4d).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7164 responded to this question (266 responded Don't Know and 321 did not answer this question).

(b) A weighted total of 4271 LEAs indicated the programs or objectives included in the unrestricted indirect cost base.

**Exhibit C-18. Programs or Objectives Included in the Direct Cost Base for the LEA Restricted Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Restricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate	1552	20.9	814	28.1	484	15.6	255	17.9
LEA had a restricted indirect cost rate	5868	79.1	2079	71.9	2618	84.4	1172	82.1
<b>Total LEAs that indicated whether they had a restricted indirect cost rate (a)</b>	<b>7421</b>	<b>100.0</b>	<b>2892</b>	<b>100.0</b>	<b>3102</b>	<b>100.0</b>	<b>1427</b>	<b>100.0</b>
LEA had a restricted indirect cost rate (b)	5868	100.0	2079	100.0	2618	100.0	1172	100.0
Regular day instructional programs	5142	87.6	1751	84.3	2321	88.6	1070	91.3
Special education programs	5043	85.9	1722	82.8	2293	87.6	1028	87.7
Occupational or career/technical day programs	4986	85.0	1705	82.0	2257	86.2	1024	87.4
Adult education	4411	75.2	1504	72.4	1950	74.5	956	81.6
School lunch program or other foodservice	4807	81.9	1696	81.6	2118	80.9	993	84.8
U.S. Department of Education program not listed above	4512	76.9	1504	72.3	2037	77.8	972	82.9
Other Federal programs not listed above	4274	72.8	1494	71.9	1899	72.5	881	75.2
State programs not listed above	4395	74.9	1535	73.8	1977	75.5	884	75.4

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7). SEA Finance Officer Telephone Survey (Q 4d).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7421 responded to this question (243 responded Don't Know and 87 did not answer this question).

(b) A weighted total of 5868 LEAs indicated the programs or objectives included in the restricted indirect base.

**Exhibit C-19. Programs or Objectives Included in the Direct Cost Base for the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate	6791	95.1	2588	93.2	2850	95.6	1353	98.0
LEA had an unknown/other type of indirect cost rate	349	4.9	190	6.8	132	4.4	27	2.0
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate (a)</b>	<b>7140</b>	<b>100.0</b>	<b>2779</b>	<b>100.0</b>	<b>2982</b>	<b>100.0</b>	<b>1380</b>	<b>100.0</b>
LEA had an unknown/other type of indirect cost rate (b)	349	100.0	190	100.0	132	100.0	27	100.0
Regular day instructional programs	8	2.4	8	4.4	0	0.0	0	0.0
Special education programs	8	2.4	8	4.4	0	0.0	0	0.0
Occupational or career/technical day programs	0	0.0	0	0.0	0	0.0	0	0.0
Adult education	0	0.0	0	0.0	0	0.0	0	0.0
School lunch program or other foodservice	20	5.7	8	4.4	5	3.6	7	25.1
U.S. Department of Education program not listed above	5	1.4	0	0.0	5	3.6	0	0.0
Other Federal programs not listed above	0	0.0	0	0.0	0	0.0	0	0.0
State programs not listed above	0	0.0	0	0.0	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7140 responded to this question (207 responded Don't Know and 404 did not answer this question).

(b) A weighted total of 349 LEAs indicated the programs or objectives included in the unknown/other type of indirect cost base.

Because of the extremely small number of LEAs reporting the programs or objectives included in the direct cost base for the LEA unknown/other type of indirect cost rate, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit C-20. Programs or Objectives Included in the Direct Cost Base for the LEA Indirect Cost Allocation Plan in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Indirect Cost Allocation Plan in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an indirect cost allocation plan	6647	94.6	2615	92.7	2726	95.3	1306	96.9
LEA had an indirect cost allocation plan	380	5.4	205	7.3	134	4.7	41	3.1
<b>Total LEAs that indicated whether they had indirect cost allocation plan (a)</b>	<b>7027</b>	<b>100.0</b>	<b>2820</b>	<b>100.0</b>	<b>2860</b>	<b>100.0</b>	<b>1348</b>	<b>100.0</b>
LEA had an indirect cost allocation plan (b)	380	100.0	205	100.0	134	100.0	41	100.0
Regular day instructional programs	15	4.1	9	4.4	7	4.9	0	0.0
Special education programs	15	4.1	9	4.4	7	4.9	0	0.0
Occupational or career/technical day programs	0	0.0	0	0.0	0	0.0	0	0.0
Adult education	0	0.0	0	0.0	0	0.0	0	0.0
School lunch program or other foodservice	60	15.7	15	7.5	30	22.3	14	34.8
U.S. Department of Education program not listed above	9	2.4	9	4.4	0	0.0	0	0.0
Other Federal programs not listed above	9	2.4	9	4.4	0	0.0	0	0.0
State programs not listed above	9	2.4	9	4.4	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 3a, 7)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7027 responded to this question (171 responded Don't Know and 553 did not answer this question).

(b) A weighted total of 380 LEAs indicated the programs or objectives included in an indirect cost allocation plan base.

Because of the extremely small number of LEAs reporting the programs or objectives included in the direct cost base for the LEA indirect cost allocation plan, the frequency distribution may not be appropriate for presentation or analysis.

RQ.6: What Are the Reasons that Some LEAs Do Not Charge Foodservice All of the Indirect Costs That Are Attributable to Foodservice?

**Exhibit C-21. Reasons LEAs Do Not Calculate Any Indirect Costs that Are Attributable to Foodservice in SY 2011–2012**

Reasons LEAs Do Not Calculate Any Indirect Costs that Are Attributable to Foodservice in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0	1857	66.6	1666	55.0	526	37.1
LEA had not yet decided to calculate foodservice costs	425	5.9	210	7.5	138	4.6	77	5.4
Calculated indirect costs to foodservice	2762	38.2	720	25.8	1226	40.5	816	57.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>2787</b>	<b>100.0</b>	<b>3031</b>	<b>100.0</b>	<b>419</b>	<b>100.0</b>
LEA did not calculate all indirect costs for foodservice (b)	3966	100.0	1800	100.0	1640	100.0	526	100.0
Foodservice account had insufficient funds	994	25.1	602	33.5	299	18.2	93	17.6
LEA chose to bear the costs	1520	38.3	720	40.0	644	39.3	157	29.7
LEA does not charge any grants or programs for indirect costs	789	19.9	367	20.4	380	23.2	42	8.0
LEA didn't know that indirect costs could be charged to food service	504	12.7	261	14.5	159	9.7	83	15.8
Other	95	2.4	9	0.5	71	4.3	15	2.9
LEA never charges the school foodservice account for indirect costs	2488	62.7	1109	61.6	979	59.7	400	75.9
Uses a food service management company	82	13.6	37	13.8	30	12.6	15	15.3
Directed by State or another agency not to calculate indirect costs	0	0.0	0	0.0	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 10b, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000–4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

(b) A weighted total of 4049 LEAs did not calculate all indirect costs for foodservice, of which 3966 responded to this question (69 responded Don't Know and 83 did not answer this question).

RQ.7: Are indirect costs charged or recovered in a manner consistent with requirements for the allocation of indirect costs and school foodservice operations?

**Exhibit C-22. Proportion of LEAs that Charged or Recovered Indirect Costs in a Manner Consistent with Requirements for the Allocation of Indirect Costs in SY 2011–2012**

Proportion of LEAs that Charged or Recovered Indirect Costs in a Manner Consistent with Requirements for the Allocation of Indirect Costs in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not indicate charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	259	13.7	73	27.1	148	16.2	38	5.3
LEA indicated charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	423	22.4	20	7.5	168	18.4	235	33.3
LEA partially indicated charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	823	43.6	101	37.4	399	43.8	322	45.6
Unknown whether LEA charged or recovered indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	383	20.3	75	27.9	196	21.5	112	15.8
<b>Total LEAs that recovered or planned to recover indirect costs from foodservice for SY 2011–2012 (a)</b>	<b>1888</b>	<b>100.0</b>	<b>270</b>	<b>100.0</b>	<b>911</b>	<b>100.0</b>	<b>707</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 8a, 9a, 12a, 12b, 12c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

To categorize an LEA as having charged or recovered indirect costs from school foodservice in a manner consistent with requirements to allocate indirect costs to school foodservice, data were assessed on whether the LEA 1) provided the SFA with information about indirect costs that might be charged, and 2) provided the SFA with this information before the end of SY 2010-2011. Only LEAs that indicated they recovered or planned to recover indirect costs from school foodservice are included.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1888 LEAs recovered or planned to recover indirect costs from foodservice in SY 2011-2012.

RQ.8.1: When was the SY 2011–2012 indirect cost rates communicated to the foodservice program?

**Exhibit C-23. LEA-Reported Timing of LEA Communication about SY 2011–2012 Indirect Costs to Foodservice**

LEA-Reported Timing of LEA Communication about SY 2011–2012 Indirect Costs to Foodservice	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not provide SFA with information about indirect costs that might be charged	3928	61.4	1835	81.1	590	57.0	503	37.4
LEA provided SFA with information about indirect costs that might be charged	2469	38.6	428	18.9	200	43.0	841	62.6
<b>Total LEAs that indicated whether they provided SFA with information about indirect costs that might be charged (a)</b>	<b>6396</b>	<b>100.0</b>	<b>2263</b>	<b>100.0</b>	<b>790</b>	<b>100.0</b>	<b>1343</b>	<b>100.0</b>
While school was in session for SY 2010-2011	613	26.6	61	15.9	267	23.8	285	35.7
Between the end of SY 2010-2011 and the start of SY 2011–2012	757	32.8	133	34.5	375	33.5	248	31.1
While school was in session for SY 2011–2012	499	21.6	122	31.5	263	23.5	114	14.3
After the end of school for SY 2011–2012	147	6.4	24	6.2	67	6.0	56	7.0
Indirect cost process was established prior to SY 2010-2011	63	2.7	9	2.3	28	2.5	25	3.1
No indirect costs charged to foodservice, as established prior to SY 2010-2011	67	2.9	28	7.2	27	2.4	12	1.6
No indirect costs charged	65	2.8	0	0.0	44	3.9	22	2.7
When SEA notifies LEA that the calculated rates are available	50	2.2	0	0.0	31	2.8	19	2.4
Other timing	44	1.9	9	2.4	18	1.6	17	2.1
<b>Total LEAs that indicated when they provided SFA with information about indirect costs that might be charged (b)</b>	<b>2304</b>	<b>100.0</b>	<b>386</b>	<b>100.0</b>	<b>120</b>	<b>100.0</b>	<b>798</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 8a, 9a, 10a 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6910 LEAs had a Business Manager and SFA Director who were not the same person during the reference year, of which 6396 responded to this question (409 responded Don't Know and 104 did not answer this question).

(b) A weighted total of 2469 LEAs provided the SFA with information about indirect costs that might be charged; of which 2304 responded to this question (165 responded Don't Know).

RQ.8.2: How was the SY 2011–2012 indirect cost rates communicated to the foodservice program?

**Exhibit C-24. LEA-Reported Method of LEA Communication about SY 2011–2012 Indirect Cost Rates to Foodservice**

LEA-Reported Method of LEA Communication about SY 2011–2012 Indirect Cost Rates to Foodservice	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not provide SFA with information about indirect costs that might be charged	3928	61.4	1835	81.1	590	57.0	503	37.4
LEA provided SFA with information about indirect costs that might be charged	2469	38.6	428	18.9	200	43.0	841	62.6
<b>Total LEAs that indicated whether they provided SFA with information about indirect costs that might be charged</b>	<b>6396</b>	<b>100.0</b>	<b>2263</b>	<b>100.0</b>	<b>790</b>	<b>100.0</b>	<b>1343</b>	<b>100.0</b>
Total LEAs that indicated method of communication to SFA with information about indirect costs that might be charged (b)	2340	100.0	403	100.0	158	100.0	780	100.0
USPS mail or intra-district mail system	452	19.3	60	15.0	190	16.4	202	25.9
E-mail	380	16.2	15	3.8	154	13.3	210	26.9
Orally by telephone	318	13.6	54	13.3	109	9.4	155	19.9
Orally in person	1582	67.6	314	78.0	892	77.0	376	48.3
Announcement on LEA or SEA web page	29	1.3	0	0.0	0	0.0	29	3.8
No indirect costs charged to foodservice	94	4.0	18	4.6	33	2.9	42	5.4
Other	49	2.1	0	0.0	13	1.1	36	4.6

Source: LEA Business Manager Web Survey (Qs 8a, 9c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6910 LEAs had a Business Manager and SFA Director who were not the same person during the reference year, of which 6396 responded to this question (409 responded Don't Know and 104 did not answer this question).

(b) A weighted total of 2469 LEAs provided the SFA with information about indirect costs that might be charged; of which 2340 responded to this question (128 responded Don't Know).

RQ8.3: What agency notified SFA of the LEA's SY 2011-1012 Indirect Cost Rate?

**Exhibit C-25. Agency that Provided the SFA with Information about LEA Indirect Costs for SY 2011-2012**

Agency that Provided the SFA with Information about LEA Indirect Costs for SY 2011-2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA not charged or notified of intent to charge for indirect costs by LEA	8419	77.3	4716	89.3	863	71.3	840	52.5
SFA charged or notified of intent to charge for indirect costs by LEA	2478	22.7	565	10.7	154	28.7	759	47.5
<b>Total SFAs that indicated whether they were charged or notified of intent to charge indirect costs by the LEA (a)</b>	<b>10897</b>	<b>100.0</b>	<b>5280</b>	<b>100.0</b>	<b>17</b>	<b>100.0</b>	<b>1600</b>	<b>100.0</b>
SFA did not receive information about indirect costs	5909	67.0	3196	79.0	130	63.7	583	41.0
SFA received information about indirect costs	2906	33.0	852	21.0	214	36.3	839	59.0
<b>Total SFAs that indicated whether they received information about indirect LEA costs (b)</b>	<b>8814</b>	<b>100.0</b>	<b>4048</b>	<b>100.0</b>	<b>344</b>	<b>100.0</b>	<b>1422</b>	<b>100.0</b>
Total SFAs that indicated from whom they received notification about indirect costs (c)	2805	100.0	803	100.0	163	100.0	839	100.0
LEA administration	2017	71.9	532	66.2	825	70.9	660	78.7
State child nutrition agency	1047	37.3	236	29.4	513	44.1	298	35.5
Other part of the State Education Agency	289	10.3	108	13.4	120	10.3	62	7.3
No indirect costs charged to foodservice	11	0.4	11	1.3	0	0.0	0	0.0
Other	105	3.8	47	5.8	37	3.2	21	2.5

Source: SFA Director Web Survey (Qs 3, 4a, 9a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 10897 responded to this question (313 responded Don't Know and 25 did not answer this question).

(b) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(c) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2805 responded to this question (101 responded Don't Know).

**Exhibit C-26. SFA-Reported Timing of Information to SFA about LEA Indirect Costs for SY 2011-2012**

SFA-Reported Timing of Information to SFA about LEA Indirect Costs for SY 2011-2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs	5909	67.0	3196	79.0	130	63.7	583	41.0
SFA received information LEA about LEA indirect costs	2906	33.0	852	21.0	214	36.3	839	59.0
<b>Total SFAs that indicated whether they received information about LEA indirect costs (a)</b>	<b>8814</b>	<b>100.0</b>	<b>4048</b>	<b>100.0</b>	<b>344</b>	<b>100.0</b>	<b>1422</b>	<b>100.0</b>
While school was in session for SY 2010-2011	621	24.9	117	16.4	292	28.4	212	28.3
Between the end of SY 2010-2011 and the start of SY 2011-2012	826	33.1	187	26.1	364	35.3	275	36.7
While school was in session for SY 2011-2012	667	26.7	299	41.8	197	19.2	171	22.8
After the end of school for SY 2011-2012	262	10.5	66	9.3	133	12.9	63	8.4
Indirect cost process was established prior to SY 2010-2011	90	3.6	36	5.0	26	2.5	28	3.8
No indirect costs charged	28	1.1	11	1.5	18	1.7	0	0.0
<b>Total SFAs that indicated when they received information about LEA indirect costs (b)</b>	<b>2494</b>	<b>100.0</b>	<b>716</b>	<b>100.0</b>	<b>30</b>	<b>100.0</b>	<b>749</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 3, 4b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(b) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2494 responded to this question (412 responded Don't Know).

**Exhibit C-27. SFA-Reported Method of Communication to SFA about LEA Indirect Costs for SY 2011-2012**

SFA-Reported Method of Communication to SFA about LEA Indirect Costs for SY 2011-2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs	5909	67.0	3196	79.0	130	63.7	583	41.0
SFA received information LEA about LEA indirect costs	2906	33.0	852	21.0	214	36.3	839	59.0
<b>Total SFAs that indicated whether they received information about LEA indirect costs (a)</b>	<b>8814</b>	<b>100.0</b>	<b>4048</b>	<b>100.0</b>	<b>344</b>	<b>100.0</b>	<b>1422</b>	<b>100.0</b>
Total SFAs that indicated method of communication about LEA indirect costs (b)	2709	100.0	747	100.0	156	100.0	806	100.0
USPS mail or intra-district mail system	652	24.1	148	19.8	292	25.2	212	26.3
E-mail	850	31.4	172	23.0	357	30.9	321	39.9
Orally by telephone	165	6.1	11	1.4	64	5.5	91	11.3
Orally in person	999	36.9	255	34.1	496	42.9	248	30.8
Announcement on LEA or SEA web page	524	19.3	188	25.2	192	16.6	143	17.8
Other	43	1.6	0	0.0	23	2.0	20	2.5
No notification received	38	1.4	29	3.9	9	0.8	0	0.0

Source: SFA Director Web Survey (Qs 3, 4c, 9a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(b) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2709 responded to this question (197 responded Don't Know).

RQ.8.4: Was foodservice notified about the LEA's SY 2011–2012 indirect cost the same way as in previous years?

**Exhibit C-28. SFA-Reported Change in Method of Notification to SFA about LEA Indirect Costs in Previous Years was Different Compared to SY 2011–2012**

SFA-Reported Change in Method of Notification to SFA about LEA Indirect Costs in Previous Years was Different Compared to SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs in previous years	5600	73.6	2912	85.7	65	68.1	622	52.7
SFA received information about LEA indirect costs in previous years	2011	26.4	487	14.3	965	31.9	559	47.3
<b>Total SFAs that indicated whether they received information about LEA indirect costs in previous years (a)</b>	<b>7611</b>	<b>100.0</b>	<b>3399</b>	<b>100.0</b>	<b>31</b>	<b>100.0</b>	<b>1181</b>	<b>100.0</b>
Method of notification did not change compared to SY 2011-2012	1722	91.3	429	98.7	783	86.8	510	92.9
Method of notification changed compared to SY 2011-2012	119	6.3	6	1.3	74	8.2	39	7.1
Not applicable, no notice was given in previous years	45	2.4	0	0.0	45	5.0	0	0.0
<b>Total SFAs that indicated whether the method of notification in previous years changed compared to SY 2011-2012 (b)</b>	<b>1885</b>	<b>100.0</b>	<b>435</b>	<b>100.0</b>	<b>901</b>	<b>100.0</b>	<b>549</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 6, 7a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 9706 SFAs either confirmed the SFA Director's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 7611 responded to this question (2072 responded Don't Know and 23 did not answer this question).

(b) A weighted total of 2011 SFAs who received information about indirect costs in a previous year, of which 1885 responded to this question (126 responded Don't Know).

RQ.8.5: Did foodservice receive notification of the LEA’s SY 2011–2012 indirect cost rate earlier or later than in previous years?

**Exhibit C-29. SFA-Reported Change in Timing of Notification to SFA about LEA Indirect Costs in Previous Years Compared to SY 2011–2012**

SFA-Reported Change in Timing of Notification to SFA about LEA Indirect Costs in Previous Years Compared to SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs in previous years	5600	73.6	2912	85.7	2065	68.1	622	52.7
SFA received information about LEA indirect costs in previous years	2011	26.4	487	14.3	965	31.9	559	47.3
<b>Total SFAs that indicated whether they received information about LEA indirect costs in previous years (a)</b>	<b>7611</b>	<b>100.0</b>	<b>3399</b>	<b>100.0</b>	<b>3031</b>	<b>100.0</b>	<b>1181</b>	<b>100.0</b>
No changes to timing of notification	1617	90.6	408	96.3	731	86.9	478	91.9
Yes, timing of notification changed	168	9.4	16	3.7	110	13.1	42	8.1
<b>Total LEAs that indicated whether the timing of notification in previous years changed compared to SY 2011-2012 (b)</b>	<b>1786</b>	<b>100.0</b>	<b>423</b>	<b>100.0</b>	<b>842</b>	<b>100.0</b>	<b>521</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 6, 8). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 9706 SFAs either confirmed the SFA Director’s first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 7611 responded to this question (2072 responded Don’t Know and 23 did not answer this question).

(b) A weighted total of 2011 SFAs received information about indirect costs in a previous year; of which 1786 responded to this question (225 responded Don’t Know).

RQ.9: Was the SFA provided with a copy of the currently approved negotiated indirect costs rate agreement each year?

**Exhibit C-30. LEAs that Provided SFAs with a Copy of the Currently Approved Negotiated Indirect Cost Rate Agreement or Currently Approved Indirect Cost Allocation Plan for SY 2011–2012**

LEAs that Provided SFAs with a Copy of the Currently Approved Negotiated Indirect Cost Rate Agreement or Currently Approved Indirect Cost Allocation Plan for SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an approved indirect cost rate or allocation plan	295	5.1	159	7.9	109	4.2	27	2.2
LEA had an approved indirect cost rate or allocation plan	5528	94.9	1851	92.1	2490	95.8	1187	97.8
<b>Total LEAs that indicated whether they had an approved indirect cost rate or allocation plan (a)</b>	<b>5823</b>	<b>100.0</b>	<b>2010</b>	<b>100.0</b>	<b>2599</b>	<b>100.0</b>	<b>1214</b>	<b>100.0</b>
Currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan was not provided	1662	56.1	618	68.5	717	56.7	327	41.1
Currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan was provided	1299	43.9	284	31.5	548	43.3	467	58.9
<b>Total LEAs that indicated whether they were provided with a copy of the currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan SY 2011-2012 (b)</b>	<b>2961</b>	<b>100.0</b>	<b>902</b>	<b>100.0</b>	<b>1265</b>	<b>100.0</b>	<b>794</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2d, 3b, 3c, 9f)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. In addition to the currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan, the SFA may have been provided with some other document supporting indirect cost charges to foodservice. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs; of which 5823 responded to this question (1928 responded Don't Know).

(b) A weighted total of 3588 LEAs either confirmed the LEA Business Manager's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 2961 responded to this question (626 responded Don't Know).

RQ.10.1: What percentage of LEAs recover indirect costs from any program receiving Federal funds? What percentage of LEAs recover indirect costs from foodservice? Are indirect costs recovered more frequently from foodservice?

**Exhibit C-31. LEA Recovery of Indirect Costs from Foodservice for SY 2011–2012**

LEA Recovery of Indirect Costs from Foodservice for SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0	1857	66.6	1666	55.0	526	37.1
LEA had not yet decided to calculate foodservice costs	425	5.9	210	7.5	138	4.6	77	5.4
Calculated indirect costs to foodservice	2762	38.2	720	25.8	1226	40.5	816	57.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>2787</b>	<b>100.0</b>	<b>3031</b>	<b>100.0</b>	<b>1419</b>	<b>100.0</b>
LEA did not recover any indirect costs from foodservice	909	29.4	419	48.1	348	26.2	142	16.0
LEA planned to recover some or all indirect costs charged to foodservice	8	0.2	0	0.0	0	0.0	8	0.9
LEA recovered some or all indirect costs charged to foodservice	1881	60.9	270	31.1	911	68.5	699	79.0
LEA had not yet decided to recover some or all indirect costs charged to foodservice	289	9.4	182	20.8	70	5.3	37	4.2
<b>Total all LEAs that indicated whether they had recovered or planned to recover indirect costs from foodservice (b)</b>	<b>3086</b>	<b>100.0</b>	<b>871</b>	<b>100.0</b>	<b>1329</b>	<b>100.0</b>	<b>886</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 12a, 12b, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The survey skip pattern allows some respondents that had not yet decided to calculate indirect costs for foodservice to indicate whether indirect costs charged to foodservice had been recovered. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

(b) A weighted total of 3187 LEAs who calculated or planned to calculate indirect costs for foodservice, of which 3086 responded to this question (89 responded Don't Know and 12 did not answer this question).

**Exhibit C-32. LEA Recovery of Indirect Costs from Other Grants or Programs for SY 2011–2012**

LEA Recovery of Indirect Costs from Other Grants or Programs for SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for other programs receiving federal funds	1383	21.9	704	29.9	547	20.9	133	9.8
LEA calculated indirect costs for other programs receiving federal funds	4933	78.1	1651	70.1	2064	79.1	1218	90.2
<b>Total LEAs that indicated whether they calculated indirect costs for other programs receiving federal funds (a)</b>	<b>6316</b>	<b>100.0</b>	<b>2355</b>	<b>100.0</b>	<b>2610</b>	<b>100.0</b>	<b>1351</b>	<b>100.0</b>
LEA had not recovered indirect costs from other grants or programs	762	15.7	361	22.3	271	13.5	129	10.7
LEA had recovered or planned to recover indirect costs from other grants or programs	4078	84.3	1256	77.7	1739	86.5	1084	89.3
<b>Total LEAs that indicated whether they recovered or planned to recover indirect costs from other grants or programs (b)</b>	<b>4840</b>	<b>100.0</b>	<b>1617</b>	<b>100.0</b>	<b>2010</b>	<b>100.0</b>	<b>1213</b>	<b>100.0</b>
Recovered all of the indirect costs	2271	59.4	638	55.2	827	51.0	806	76.8
Recovered at least 50% of the indirect costs	933	24.4	270	23.4	491	30.3	173	16.5
Recovered less than 50% of the indirect costs	622	16.2	248	21.4	304	18.7	71	6.7
<b>Total all LEAs that indicated the portion of indirect costs recovered from other grants or programs (c)</b>	<b>3827</b>	<b>100.0</b>	<b>1155</b>	<b>100.0</b>	<b>1622</b>	<b>100.0</b>	<b>1050</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 13a, 14a, 14b)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6746 LEAs not including those who i) indicated they never charge indirect costs to other grants or programs, ii) use a foodservice management company that does not recover any indirect costs, or iii) was directed by a state or other agency to not calculate indirect costs, of which 6316 responded to this question (400 responded Don't Know and 30 did not answer this question).

(b) A weighted total of 4933 LEAs calculated indirect costs from other grants or programs receiving Federal funds (not including foodservice), of which 4840 responded to this question (93 responded Don't Know).

(c) A weighted total of 4078 indicated they recovered or planned to recover indirect costs from other grants or programs receiving Federal funds (not including foodservice), of which 3827 responded to this question (252 responded Don't Know).

RQ.10.2: What are the reasons the LEAs did not recover or plan to recover all indirect costs attributable to foodservice for SY 2011–2012?

**Exhibit C-33. LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012**

LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Total LEAs that indicated reasons for not recovering indirect costs calculated to foodservice (a)	1260	100.0	441	100.0	576	100.0	242	100.0
Foodservice account had insufficient funds	403	32.0	180	40.9	158	27.4	65	26.8
LEA chose to bear the costs	562	44.6	135	30.6	330	57.3	96	39.8
LEA does not charge any grants or programs for indirect costs	168	13.4	64	14.6	57	9.9	46	19.2
Other	47	3.8	0	0.0	22	3.8	25	10.4
LEA never recovers indirect costs from the foodservice account	247	19.6	106	24.0	78	13.6	63	26.0
LEA did not know it was possible to recover indirect costs from school foodservice	134	10.7	75	17.1	40	6.9	19	7.9
LEA uses a food service management company and contract does not provide for recovery of indirect costs <sup>a</sup>	15	9.4	8	14.5	7	7.4	0	0.0
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0	0	0.0	0	0.0	0	0.0
Total LEAs that indicated reasons for not recovering indirect costs calculated to foodservice (a)	891	100.0	410	100	331	100.0	149	100.0
Foodservice account had insufficient funds	304	34.1	171	41.8	95	28.6	38	25.4
LEA chose to bear the costs	297	33.4	104	25.3	156	47.2	37	24.7
LEA does not charge any grants or programs for indirect costs	168	18.9	64	15.7	57	17.3	46	31.1
Other	26	3.0	0	0.0	22	6.7	4	2.8
LEA never recovers indirect costs from the foodservice account	247	27.7	106	25.8	78	23.6	63	42.2
LEA did not know it was possible to recover indirect costs from school foodservice	120	13.4	75	18.4	25	7.5	19	12.9
LEA uses a food service management company and contract does not provide for recovery of indirect costs <sup>a</sup>	8	9.0	8	16.5	0	0.0	0	0.0
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0	0	0.0	0	0.0	0	0.0
Total LEAs that indicated reasons for not recovering indirect costs calculated to foodservice (a)	369	100.0	31	100.0	245	100.0	93	100.0
Foodservice account had insufficient funds	99	26.8	9	29.2	63	25.8	27	28.9
LEA chose to bear the costs	265	71.7	31	100.0	174	71.0	59	64.1

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LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA does not charge any grants or programs for indirect costs	0	0.0	0	0.0	0	0.0	0	0.0
Other	21	5.7	0	0.0	0	0.0	21	22.5
LEA never recovers indirect costs from the foodservice account	0	0.0	0	0.0	0	0.0	0	0.0
LEA did not know it was possible to recover indirect costs from school foodservice	15	3.9	0	0.0	15	5.9	0	0.0
LEA uses a food service management company and contract does not provide for recovery of indirect costs a	7	9.9	0	0.0	7	13.0	0	0.0
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0	0	0.0	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 12b, 12e)

Notes: Detail does not sum to total because LEAs were allowed to provide multiple responses. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

<sup>a</sup> This item was only asked of LEAs that used a foodservice management company.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1295 LEAs had not recovered indirect costs from foodservice; of which 1260 responded to this question (35 responded Don't Know).

RQ.10.3: What are the reasons the LEAs did not recover or plan to recover all indirect costs attributable to other grants or programs that received Federal funds for SY 2011–2012?

**Exhibit C-34. LEA Reasons for Not Recovering Indirect Costs Calculated for Other Grants or Programs for SY 2011–2012**

LEA Reasons for Not Recovering Indirect Costs Calculated for Other Grants or Programs for SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Total LEAs indicating reasons for not recovering indirect costs calculated for other grants or programs (a)	3322	100.0	1379	100.0	1477	100.0	466	100.0
Grant account had insufficient funds	1170	35.2	525	38.1	516	34.9	129	27.6
LEA chose to bear the costs	1467	44.1	662	48.0	656	44.4	149	31.9
LEA does not recover indirect costs from any grants or programs	541	16.3	279	20.3	183	12.4	79	17.0
Other	88	2.6	43	3.1	32	2.2	13	2.7
LEA did not know it was possible to recover indirect costs from grants or programs	107	3.2	96	7.0	0	0.0	11	2.3
LEA does not recover indirect costs if not included in grant or program budget	1066	32.1	458	33.2	464	31.4	144	30.8
LEA was directed by State/other agency to recover less than the calculated indirect cost.	38	1.1	0	0.0	19	1.3	19	4.0

Source: LEA Business Manager Web Survey (Qs 14c)

Notes: Detail does not sum to total because LEAs were allowed to provide multiple responses. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3519 LEAs had not recovered indirect costs from other grants or programs, of which 3322 responded to this question (114 responded Don't Know and 83 did not answer this question).

RQ.11.1: What percentage of LEAs that have agreed to cover foodservice indirect costs in past years attempt to recover those costs in future school years?

**Exhibit C-35. LEA-Reported Recovery of Past Years' Indirect Costs from Foodservice in Later Years**

LEA-Reported Recovery of Past Years' Indirect Costs from Foodservice in Later Years	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not recover past years' indirect costs in later years	2249	93.8	687	95.9	936	93.0	626	92.9
LEA recovered past years' indirect costs in later years	148	6.2	30	4.1	70	7.0	48	7.1
<b>Total LEAs that indicated whether any past years' indirect costs for foodservice were recovered in a later year (a)</b>	<b>2396</b>	<b>100.0</b>	<b>717</b>	<b>100.0</b>	<b>1006</b>	<b>100.0</b>	<b>674</b>	<b>100.0</b>
Total LEAs that recovered any past years' indirect costs for foodservice in a later year (b)	148	100.0	30	100.0	70	100.0	48	100.0
Recovered previously unrecovered indirect costs for SY 2006-2007	46	31.5	11	37.9	27	38.4	8	17.4
Recovered previously unrecovered indirect costs for SY 2007-2008	56	37.7	20	68.9	27	38.4	8	17.4
Recovered previously unrecovered indirect costs for SY 2008-2009	64	43.4	20	68.9	27	38.4	17	34.9
Recovered previously unrecovered indirect costs for SY 2009-2010	92	62.4	20	68.9	55	78.3	17	34.9
Recovered previously unrecovered indirect costs for SY 2010-2011	102	68.9	15	50.0	62	88.1	25	52.3

Source: LEA Business Manager Web Survey (Qs 12i)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 2409 LEAs i) either confirmed the LEA Business Manager's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, ii) calculated or had planned to calculate indirect costs for foodservice, iii) recovers indirect costs, and iv) did not use a foodservice management company, of which 2396 responded to this question (12 did not answer this question).

(b) A weighted total of 148 LEAs recovered during SY 2006-2007 through SY 2011-2012 previously unrecovered indirect costs from school foodservice.

Because of the extremely small number of LEAs reporting on the recovery of past years' indirect costs from foodservice in later years, the frequency distribution may not be appropriate for presentation or analysis.

RQ.11.2: What percentage of LEAs that have agreed to cover indirect costs in past years have formal written agreements with their SFAs to recover those costs in future school years?

**Exhibit C-36. SFA-Reported Written Agreements for the Recovery of Past Years' Indirect Costs from Foodservice in SY 2011-2012**

SFA-Reported Written Agreements for the Recovery of Past Years' Indirect Costs from Foodservice in SY 2011-2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not recover or plan to recover indirect costs from foodservice from a previous year in SY 2011-2012	736	50.5	96	50.3	347	48.6	293	53.0
LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012	723	49.5	95	49.7	368	51.4	260	47.0
<b>Total SFAs that indicated whether the LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012 (a)</b>	<b>1459</b>	<b>100.0</b>	<b>191</b>	<b>100.0</b>	<b>715</b>	<b>100.0</b>	<b>553</b>	<b>100.0</b>
LEA did not have a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012	307	45.1	56	58.6	187	51.0	64	29.3
LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012	374	54.9	39	41.4	180	49.0	155	70.7
<b>Total SFAs that indicated whether the LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012 (b)</b>	<b>681</b>	<b>100.0</b>	<b>95</b>	<b>100.0</b>	<b>368</b>	<b>100.0</b>	<b>219</b>	<b>100.0</b>
Total all SFAs whose LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012 (c)	374	100.0	39	100.0	180	100.0	155	100.0
LEA issued a formal loan for a previous year's indirect costs that is payable at a future time	0	0.0	0	0.0	0	0.0	0	0.0
LEA sent the SFA an email or memo	95	25.3	10	25.0	39	21.8	46	29.4
LEA sent letter of intent or written agreement	38	10.1	10	25.0	19	10.5	9	5.7
Other	107	28.5	21	54.5	52	28.9	33	21.3
Incorporated into the budget	99	26.5	8	20.4	50	27.9	41	26.4
Established practice	51	13.6	0	0.0	24	13.5	26	17.1

Source: SFA Director Web Survey (Qs 11a, 11b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1540 SFAs indicated whether the LEA had recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 1459 responded to this question (81 responded Don't Know).

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(b) A weighted total of 723 SFAs indicated the LEA planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 681 responded to this question (41 responded Don't Know).

(c) A weighted total of 374 SFAs had a written agreement with the LEA for the recovery of indirect costs from a previous year in SY 2011-2012.

Because of the extremely small number of SFAs reporting on written agreements for the recovery of past years' indirect costs from foodservice in SY 2011-2012, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit C-37. LEA-Reported Recovery of SY 2011–2012 Indirect Costs from Foodservice**

LEA-Reported Recovery of SY 2011–2012 Indirect Costs from Foodservice	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA will not recover any indirect costs from foodservice for SY 2011–2012	909	29.4	419	48.1	348	26.2	142	16.0
LEA has recovered all indirect costs from foodservice for SY 2011–2012	1755	56.9	248	28.5	826	62.2	680	76.8
LEA plans to recover indirect costs from foodservice for SY 2011–2012	134	4.3	22	2.6	84	6.3	27	3.0
LEA had not yet decided if it will recover indirect costs from foodservice for SY 2011–2012	289	9.4	182	20.8	70	5.3	37	4.2
<b>Total LEAs that indicated whether they recovered, planned to recover, or had not yet decided to recover indirect costs for foodservice from SY 2011–2012 (a)</b>	<b>3086</b>	<b>100.0</b>	<b>871</b>	<b>100.0</b>	<b>1329</b>	<b>100.0</b>	<b>886</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 12a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3187 LEAs that calculated or may calculate indirect costs for foodservice for SY2011-2012, of which 3086 responded to this question (89 responded Don't Know and 12 did not answer this question).

**Exhibit C-38. SFA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years**

SFA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA not charged or notified of intent to charge for indirect costs by LEA	8419	77.3	4716	89.3	2863	71.3	840	52.5
SFA charged or notified of intent to charge for indirect costs by L EA	2478	22.7	565	10.7	1154	28.7	759	47.5
<b>Total SFAs that indicated whether they were charged or notified of intent to charge indirect costs by the LEA (a)</b>	<b>10897</b>	<b>100.0</b>	<b>5280</b>	<b>100.0</b>	<b>4017</b>	<b>100.0</b>	<b>1600</b>	<b>100.0</b>
LEA will not or had not yet decided to recover all indirect costs from foodservice for SY 2011–2012	303	16.3	89	27.5	160	17.7	54	8.5
LEA recovered or planned to recover all indirect costs from foodservice for SY 2011–2012	1557	83.7	235	72.5	744	82.3	578	91.5
<b>Total SFAs that indicated whether the LEA recovered all indirect costs from foodservice for SY 2011-2012 (b)</b>	<b>1860</b>	<b>100.0</b>	<b>324</b>	<b>100.0</b>	<b>904</b>	<b>100.0</b>	<b>633</b>	<b>100.0</b>
LEA did not have a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year	344	74.0	87	82.2	194	72.5	64	68.8
LEA had a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year	121	26.0	19	17.8	73	27.5	29	31.2
<b>Total SFAs who indicated whether the LEA had a written agreement for the recovery of indirect costs from SY 2011-2012 in a future year (c)</b>	<b>465</b>	<b>100.0</b>	<b>105</b>	<b>100.0</b>	<b>267</b>	<b>100.0</b>	<b>93</b>	<b>100.0</b>
Total SFAs whose LEA had a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year (d)	121	100.0	19	100.0	73	100.0	29	100.0
LEA issued a formal loan for the SY 2011-2012 indirect costs that is payable at a future time	0	0.0	0	0.0	0	0.0	0	0.0
LEA sent the SFA an email or memo	40	33.0	0	0.0	32	44.0	8	26.5
LEA sent letter of intent or written agreement	35	28.7	8	42.8	14	19.4	12	42.9
Other	61	50.1	11	57.2	41	56.0	9	30.6

Source: SFA Director Web Survey (Qs 9a, 10a, 12b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

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### Information on Total Number of Weighted Respondents:

- (a) A weighted total of 11235 SFAs responded to the survey, of which 10897 responded to this question (313 responded Don't Know and 25 did not answer this question).
- (b) A weighted total of 2478 SFAs whose LEA either charged or notified the SFA it intended to charge indirect costs for foodservice for SY 2011-2012, of which 1860 responded to this question (561 responded Don't Know).
- (c) A weighted total of 475 SFAs whose LEA notified them for the recovery of indirect costs for SY 2011-2012 in a future year, of which 465 responded to this question (9 responded Don't Know).
- (d) A weighted total of 121 SFAs have a written agreement with the LEA for the recovery of SY 2011-2012 indirect costs in a future year.

**Exhibit C-39. SFA-Reported Recovery of Past Years' Indirect Costs from Foodservice in SY 2011–2012**

Recovery of Past Years' Indirect Costs from Foodservice in SY 2011–2012	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not recover or plan to recover indirect costs from foodservice from a previous year in SY 2011-2012	736	50.5	96	50.3	347	48.6	293	53.0
LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012	444	30.4	76	39.8	256	35.8	112	20.2
LEA did not recover indirect costs from previous years in SY 2011–2012	210	14.4	0	0.0	71	9.9	139	25.2
LEA recovered indirect costs from previous years in SY 2011–2012	69	4.7	19	9.8	41	5.8	9	1.6
<b>Total SFAs that indicated whether the LEA had planned to recover indirect costs from foodservice from a previous year in SY 2011-2012 (a)</b>	<b>1459</b>	<b>100.0</b>	<b>191</b>	<b>100.0</b>	<b>715</b>	<b>100.0</b>	<b>553</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 11a, 11d). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1540 SFAs indicated whether the LEA had recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 1459 responded to this question (81 responded Don't Know).

**Exhibit C-40. LEA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years**

LEA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA will not or had not yet decided to attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	2443	92.8	673	97.0	1032	89.8	738	93.4
LEA will attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	191	7.2	21	3.0	117	10.2	52	6.6
<b>Total LEAs that indicated whether they will attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (a)</b>	<b>2634</b>	<b>100.0</b>	<b>694</b>	<b>100.0</b>	<b>1150</b>	<b>100.0</b>	<b>791</b>	<b>100.0</b>
LEA does not have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	40	50.7			28	47.3	13	60.2
LEA has a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	39	49.3			31	52.7	8	39.8
<b>Total LEAs that indicated whether they have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (b)</b>	<b>79</b>	<b>100.0</b>			<b>59</b>	<b>100.0</b>	<b>21</b>	<b>100.0</b>
Total LEAs that have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (c)	39	100.0			31	100.0	8	100.0
LEA issued a formal loan or account receivable from the LEA general fund to the SFA account	4	10.6			0	0.0	4	50.0
LEA sent letter of intent or written agreement	0	0.0			0	0.0	0	0.0
LEA sent the SFA an email or memo	12	30.1			8	24.8	4	50.0
Other	27	69.9			23	75.2	4	50.0

Source: LEA Business Manager Web Survey (Qs12f, 12h)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 2802 LEAs indicated they calculated or planned to calculate indirect costs, excluding the LEAs who i) indicated they never charge indirect costs to other grants or programs, ii) use a foodservice management company that does not recover any indirect costs, or iii) was directed by a state or other agency to not calculate indirect costs, of which 2634 responded to this question (132 responded Don't Know and 36 did not answer this question).

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(b) A weighted total of 200 LEAs indicated whether they have a written agreement with the SFA for the recovery of any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year, of which 79 responded to this question (121 responded Don't Know).

(c) A weighted total of 39 LEAs have a written agreement with the SFA for the recovery of any unrecovered SY 2011-2012 indirect costs from foodservice in a future year.

RQ.12: What methods are used by school districts to adjust indirect cost rates to compensate for under- or over-recovery of indirect costs?

**Exhibit C-41. Methods Used by LEAs to Adjust Indirect Cost Rates to Compensate for Under- or Over-Recovery of Indirect Costs**

Methods Used by LEAs to Adjust Indirect Cost Rates to Compensate for Under- or Over-Recovery of Indirect Costs	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
No adjustment	2042	26.5	996	32.4	755	23.8	291	19.7
Provisional and final rates	315	4.1	133	4.3	128	4.0	54	3.6
Fixed rate and carry forward	5065	65.7	1840	59.9	2126	67.1	1099	74.5
Both methods	292	3.8	102	3.3	159	5.0	31	2.1
<b>Total LEAs (a)</b>	<b>7714</b>	<b>100.0</b>	<b>3072</b>	<b>100.0</b>	<b>3168</b>	<b>100.0</b>	<b>1474</b>	<b>100.0</b>

Source: SEA Finance Officer Telephone Survey (Qs 5), weighted by district-level sample by state.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs (37 did not have data to answer this question).

RQ.13: Who Established the Indirect Cost Rate or Allocation Plan Used by School Districts?

**Exhibit C-42. Agency that Established the Indirect Cost Rate or Allocation Plan Used By LEAs**

Agency that Established the Indirect Cost Rate or Allocation Plan Used By LEAs	Public LEAs		Small		Medium		Large	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA	348	4.5	178	5.8	128	4.0	41	2.8
State Education Agency	5497	70.9	1836	59.3	2474	77.7	1187	80.5
LEA established rate/allocation plan and obtained SEA approval	24	0.3	8	0.3	16	0.5	0	0.0
Unspecified	1883	24.3	1071	34.6	566	17.8	246	16.7
<b>Total LEAs that had an indirect cost rate, allocation plan or other method of recovering indirect costs (a)</b>	<b>7751</b>	<b>100.0</b>	<b>3093</b>	<b>100.0</b>	<b>3184</b>	<b>100.0</b>	<b>1474</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2d, 3b, 3c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. 125 LEAs that had both a State-approved method and used the LEA's own method are included in "State Education Agency" only. The SFA size categories were based on student enrollment: Small=less than 1,000; Medium=1,000-4,999; and Large=5,000 or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.

## Appendix D: Analytic Tables—Public LEA and SFA Data Analysis, By Poverty Rate

RQ.1: What percentage of LEAs allocate or charge indirect costs to any program or grant receiving Federal funds including food service?

RQ.2: What percentage of LEAs allocate or charge indirect costs to the food service program?

**Exhibit D-1. Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs in SY 2011–2012**

Methods Used by LEAs to Allocate or Charge Indirect Costs in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have a method for recovering indirect costs	6271	44.7	4688	48.4	1584	36.5
LEA had an indirect cost rate, allocation plan or other method of recovering indirect costs	7751	55.3	4993	51.6	2758	63.5
<b>Total LEAs (a)</b>	<b>14022</b>	<b>100.0</b>	<b>9681</b>	<b>100.0</b>	<b>4341</b>	<b>100.0</b>
LEA had an indirect cost rate only	5551	71.6	3552	71.1	1998	72.5
LEA had an allocation plan only	301	3.9	235	4.7	67	2.4
LEA had an allocation plan and an indirect cost rate	472	6.1	252	5.1	219	8.0
LEA had some other method for recovering costs	1427	18.4	954	19.1	473	17.2
<b>Total LEAs that had an indirect cost rate, allocation plan or other method of recovering indirect costs (b)</b>	<b>7751</b>	<b>100.0</b>	<b>4993</b>	<b>100.0</b>	<b>2758</b>	<b>100.0</b>
LEA did not use an indirect cost rate	2237	40.2	1479	42.2	758	36.8
LEA used or planned to use an indirect cost rate	3324	59.8	2025	57.8	1299	63.2
<b>Total LEAs that had an indirect cost rate that indicated whether they used or planned to use it (c)</b>	<b>5561</b>	<b>100.0</b>	<b>3504</b>	<b>100.0</b>	<b>2057</b>	<b>100.0</b>
Restricted only	1933	58.1	1136	56.1	796	61.3
Unrestricted only	404	12.2	303	15.0	101	7.8
Both restricted and unrestricted	794	23.9	478	23.6	316	24.3
Unknown	193	5.8	107	5.3	86	6.6
<b>Total LEAs that had and used or planned to use an indirect cost rate in SY 2011-2012 (d)</b>	<b>3324</b>	<b>100.0</b>	<b>2025</b>	<b>100.0</b>	<b>1299</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 2e, 2f, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 14022 LEAs are represented in the survey.

(b) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.

(c) A weighted total of 6022 LEAs had an indirect cost rate, of which 5561 responded to this question (437 responded Don't Know and 24 did not answer this question).

(d) A weighted total of 3324 LEAs had and used or planned to use an indirect cost rate in SY 2011-2012.

**Exhibit D-2. Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs to Grants or Programs in SY 2011–2012**

Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs to Grants or Programs in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
Charged indirect costs for all grants or programs using an indirect cost rate	814	10.5	487	9.7	327	11.9
Charged indirect costs for some grants or programs using an indirect cost rate	2456	31.7	1511	30.3	945	34.3
Charged indirect costs using an indirect cost rate, but did not specify whether it was for all or some grants or programs	54	0.7	28	0.6	26	1.0
Charged indirect costs for all grants or programs using an unspecified indirect cost method <sup>a</sup>	239	3.1	153	3.1	86	3.1
Charged indirect costs for some grants or programs using an unspecified indirect cost method <sup>a</sup>	2319	29.9	1453	29.1	866	31.4
Charged indirect costs using an unspecified indirect cost method <sup>a</sup> but did not specify whether it was for all or some grants or programs	624	8.0	387	7.8	236	8.6
Had an indirect cost method but did not charge indirect costs to any grant or program	1245	16.1	974	19.5	271	9.8
<b>Total LEAs (a)</b>	<b>7751</b>	<b>100.0</b>	<b>4993</b>	<b>100.0</b>	<b>2758</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 2e, 2f, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

<sup>a</sup> Unspecified indirect cost method may be an indirect cost rate, cost allocation plan, or other method.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.

**Exhibit D-3. LEAs that Calculated or Planned to Calculate Indirect Costs to Foodservice in SY 2011-2012**

LEAs that Calculated or Planned to Calculate Indirect Costs to Foodservice in SY 2011-2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0	2701	57.6	1349	52.9
LEA had not yet decided to calculate foodservice costs	425	5.9	254	5.4	170	6.7
Calculated indirect costs to foodservice	2762	38.2	1730	36.9	1032	40.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>4685</b>	<b>100.0</b>	<b>2551</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

**Exhibit D-4. LEAs that Charged and Recovered Indirect Costs for Foodservice for SY 2011–2012**

LEAs that Charged and Recovered Indirect Costs for Foodservice for SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA charged or will charge all indirect costs calculated for foodservice	824	11.4	495	10.6	330	13.0
LEA charged or will charge some indirect costs calculated for foodservice	1065	14.8	700	15.0	365	14.4
LEA charged or will charge an unknown amount of indirect costs calculated for foodservice	796	11.0	481	10.3	315	12.4
LEA charged or will charge no indirect costs calculated for foodservice	4535	62.8	3008	64.2	1527	60.2
<b>Total LEAs who indicated whether or not they charged or will charge indirect costs calculated for foodservice (a)</b>	<b>7221</b>	<b>100.0</b>	<b>4684</b>	<b>100.0</b>	<b>2537</b>	<b>100.0</b>
LEA recovered or planned to recover all indirect costs calculated for foodservice	1339	70.9	786	65.8	553	79.7
LEA recovered or planned to recover some indirect costs calculated for foodservice	315	16.7	237	19.9	77	11.2
LEA recovered or planned to recover none of the indirect costs calculated for foodservice	235	12.4	171	14.3	64	9.2
<b>Total LEAs that charged or will charge all or some indirect costs calculated for foodservice in SY 2011-2012 (b)</b>	<b>1889</b>	<b>100.0</b>	<b>1195</b>	<b>100.0</b>	<b>695</b>	<b>100.0</b>
Mean percent of indirect costs calculated for foodservice charged		49.5		48.8		50.6
Median percent of indirect costs calculated for foodservice charged		39.1		35.9		47.1
Standard deviation		126.0		128.7		122.4

Source: LEA Business Manager Web Survey (Qs 10a, 10c, 11b, 11c, 11d, 11f, 12a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7221 provided information on the amount of indirect costs charged to school foodservice or indicated they did not calculate indirect costs for school foodservice (205 responded Don't Know to the key components of the information used to determine percentage charged, and 326 did not respond to either the key components of the information used to determine percentage checked or to calculating indirect costs).

(b) A weighted total of 1889 LEAs indicated what portion of indirect costs charged to foodservice were or will be recovered.

RQ.3: What is the process being used by LEAs to calculate indirect costs? Does this vary by program?

**Exhibit D-5. Method LEAs Used or Planned to Use to Calculate Indirect Costs for Foodservice in SY 2011–2012**

Method LEAs Used or Planned to Use to Calculate Indirect Costs for Foodservice in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for foodservice	4474	61.8	2955	63.1	1519	59.5
LEA calculated indirect costs for foodservice	2762	38.2	1730	36.9	1032	40.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>4685</b>	<b>100.0</b>	<b>2551</b>	<b>100.0</b>
LEA did not specify who provided method	529	19.2	351	20.3	178	17.3
LEA used a method provided by the State	2050	74.2	1240	71.7	810	78.5
LEA used its own method or formula	182	6.6	139	8.0	43	4.2
<b>LEA calculated indirect costs to foodservice (b)</b>	<b>2762</b>	<b>100.0</b>	<b>1730</b>	<b>100.0</b>	<b>1032</b>	<b>100.0</b>
Restricted indirect cost rate based on State formula	751	43.3	410	39.1	341	49.7
Unrestricted Indirect cost rate based on State formula	293	16.9	218	20.8	75	10.9
Unknown type of indirect cost rate based on State formula	692	39.9	421	40.1	271	39.4
<b>LEA used a method provided by the State (c)</b>	<b>1736</b>	<b>100.0</b>	<b>1049</b>	<b>100.0</b>	<b>687</b>	<b>100.0</b>
Restricted indirect cost rate	9	5.9	0	0.0	9	31.0
Unrestricted indirect cost rate	14	9.0	14	11.0	0	0.0
Unknown type of indirect cost rate	8	5.5	8	6.7	0	0.0
Other	122	79.7	102	82.2	20	69.0
<b>LEA used its own method or formula (d)</b>	<b>153</b>	<b>100.0</b>	<b>124</b>	<b>100.0</b>	<b>29</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2f, 3b, 3d, 10a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The total weighted number of LEAs that had each type of indirect cost rate for any program includes: 2726 had a restricted rate, 1198 had an unrestricted rate, and 193 had an unknown rate. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).
- (b) A weighted total of 2762 LEAs calculated or planned to calculate indirect costs to foodservice. 86 LEAs indicated having used both a State-approved method and its own method or formula, and these LEAs are included with "LEA did not specify who provided method."
- (c) A weighted total of 2050 LEAs calculated or planned to calculate indirect costs to foodservice and used a method provided by the state; of which 1736 responded to this question (315 did not answer this question).
- (d) A weighted total of 182 LEAs calculated or planned to calculate indirect costs to foodservice and used its own method or formula; of which 153 responded to this question (29 did not answer this question).

**Exhibit D-6. Method LEAs Used or Planned to Use to Calculate Indirect Costs for Other Programs Receiving Federal Funds in SY 2011-2012**

Method LEAs Used or Planned to Use to Calculate Indirect Costs for Other Programs Receiving Federal Funds in SY 2011-2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for other programs receiving federal funds	1383	21.9	1007	25.4	376	16.0
LEA calculated indirect costs for other programs receiving federal funds	4933	78.1	2958	74.6	1975	84.0
<b>Total LEAs that indicated whether they calculated indirect costs for other programs receiving federal funds (a)</b>	<b>6316</b>	<b>100.0</b>	<b>3965</b>	<b>100.0</b>	<b>2351</b>	<b>100.0</b>
LEA did not specify who provided method	1227	24.9	821	27.8	406	20.6
LEA used a method provided by the State	3577	72.5	2055	69.5	1523	77.1
LEA used its own method or formula	128	2.6	82	2.8	46	2.3
<b>LEA calculated indirect costs for other programs (b)</b>	<b>4933</b>	<b>100.0</b>	<b>2958</b>	<b>100.0</b>	<b>1975</b>	<b>100.0</b>
Restricted indirect cost rate based on State formula	1742	63.4	998	62.1	744	65.2
Unrestricted indirect cost rate based on State formula	215	7.8	162	10.1	53	4.7
Unknown type of indirect cost rate based on State formula	792	28.8	448	27.9	344	30.1
<b>LEA used a method provided by the State (c)</b>	<b>2749</b>	<b>100.0</b>	<b>1608</b>	<b>100.0</b>	<b>1141</b>	<b>100.0</b>
Restricted indirect cost rate	16	14.2	7	10.6	9	19.4
Unrestricted indirect cost rate	15	13.0	15	22.0	0	0.0
Unknown type of indirect cost rate	8	7.3	0	0.0	8	18.0
Other	74	65.5	45	67.5	29	62.6
<b>LEA used its own method or formula (d)</b>	<b>114</b>	<b>100.0</b>	<b>67</b>	<b>100.0</b>	<b>46</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2f, 3a, 3b, 3d, 13a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The total weighted number of LEAs that had each type of indirect cost rate for any program includes: 2726 had a restricted rate, 1198 had an unrestricted rate, and 193 had an unknown rate. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6746 LEAs had an indirect cost rate, allocation plan or other method of recovering costs, of which 6316 responded to this question (400 responded Don't Know and 30 did not answer this question).

(b) A weighted total of 4933 LEAs indicated they calculated indirect costs to other programs receiving federal funds. 66 LEAs indicated having used both a State-approved method and its own method or formula, and these LEAs are included with "LEA did not specify who provided method."

(c) A weighted total of 3577 LEAs indicated they calculated indirect costs to other programs receiving federal funds and used a method provided by the state of which 2749 responded to this question (828 did not answer this question).

(d) A weighted total of 128 LEAs indicated they calculated indirect costs to other programs receiving federal funds and used its own method or formula; of which 114 responded to this question (15 did not answer this question).

**Exhibit D-7. Unrestricted Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Unrestricted Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate for foodservice	1152	65.5	641	60.1	510	74.0
LEA had an unrestricted indirect cost rate for foodservice	605	34.5	426	39.9	179	26.0
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>	<b>1067</b>	<b>100.0</b>	<b>689</b>	<b>100.0</b>
Rate ≤5%	28	4.7	19	4.5	9	5.0
<5% rate ≤10%	115	19.5	63	15.3	52	29.2
<10% rate ≤15%	312	52.8	243	59.3	68	38.0
<15% rate ≤20%	102	17.3	71	17.2	31	17.4
<20% rate ≤25%	27	4.6	8	2.0	19	10.4
Rate>25%	7	1.1	7	1.6	0	0.0
<b>Total LEAs that provided the unrestricted indirect cost rate used for foodservice (b)</b>	<b>590</b>	<b>100.0</b>	<b>411</b>	<b>100.0</b>	<b>179</b>	<b>100.0</b>
Mean unrestricted indirect cost rate		13.7		14.1		12.8
Median unrestricted indirect cost rate		12.6		12.6		12.5
Standard deviation		26.1		32.1		11.3

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 605 LEAs provided an unrestricted indirect cost rate for foodservice; of which 590 responded to this question (15 did not answer this question).

**Exhibit D-8. Restricted Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Restricted Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate for foodservice	1197	68.1	746	69.9	450	65.3
LEA had a restricted indirect cost rate for foodservice	560	31.9	321	30.1	239	34.7
<b>Total LEAs that indicated whether they had a restricted indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>	<b>1067</b>	<b>100.0</b>	<b>689</b>	<b>100.0</b>
Rate ≤5%	385	73.4	256	80.9	129	62.0
<5% rate ≤10%	114	21.8	45	14.2	69	33.3
<10% rate ≤15%	0	0.0	0	0.0	0	0.0
<15% rate ≤20%	10	1.8	0	0.0	10	4.6
<20% rate ≤25%	0	0.0	0	0.0	0	0.0
Rate>25%	15	3.0	15	4.9	0	0.0
<b>Total LEAs that provided the restricted indirect cost rate used for foodservice (b)</b>	<b>524</b>	<b>100.0</b>	<b>316</b>	<b>100.0</b>	<b>208</b>	<b>100.0</b>
Mean restricted indirect cost rate		6.2		6.9		5.0
Median restricted indirect cost rate		4.2		3.8		4.6
Standard deviation		30.9		39.4		10.1

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 560 LEAs indicated they used a restricted indirect cost rate for foodservice, of which 524 responded to this question (36 did not answer this question).

Because of the extremely small number of LEAs reporting a restricted indirect cost rate for foodservice, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit D-9. Unrestricted Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Unrestricted Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate for other programs receiving federal funds	2126	64.0	1244	61.4	882	67.9
LEA had an unrestricted indirect cost rate for other programs receiving federal funds	1198	36.0	781	38.6	417	32.1
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>	<b>2025</b>	<b>100.0</b>	<b>1299</b>	<b>100.0</b>
Rate ≤5%	95	8.1	63	8.3	32	7.8
<5% rate ≤10%	251	21.3	149	19.6	102	24.4
<10% rate ≤15%	453	38.5	309	40.7	144	34.5
<15% rate ≤20%	220	18.7	144	19.0	76	18.3
<20% rate ≤25%	113	9.6	65	8.5	48	11.6
Rate>25%	43	3.7	29	3.8	14	3.4
<b>Total LEAs that provided the unrestricted indirect cost rate for other programs receiving federal funds (b)</b>	<b>1176</b>	<b>100.0</b>	<b>759</b>	<b>100.0</b>	<b>417</b>	<b>100.0</b>
Mean unrestricted indirect cost rate		13.7		13.9		13.3
Median unrestricted indirect cost rate		13.0		13.0		12.2
Standard deviation		24.0		27.9		16.8

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 1198 LEAs indicated they used an unrestricted indirect cost rate for other grants or programs, of which 1176 responded to this question (22 did not answer this question).

**Exhibit D-10. Restricted Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Restricted Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate for other programs receiving federal funds	598	18.0	411	20.3	187	14.4
LEA had a restricted indirect cost rate for other programs receiving federal funds	2726	82.0	1615	79.7	1112	85.6
<b>Total LEAs that indicated whether they used a restricted indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>	<b>2025</b>	<b>100.0</b>	<b>1299</b>	<b>100.0</b>
Rate ≤5%	1815	71.3	1188	77.7	627	61.6
<5% rate ≤10%	580	22.8	273	17.9	307	30.2
<10% rate ≤15%	95	3.7	27	1.7	68	6.7
<15% rate ≤20%	10	0.4	0	0.0	10	0.9
<20% rate ≤25%	0	0.0	0	0.0	0	0.0
Rate>25%	47	1.8	41	2.7	6	0.6
<b>Total LEAs that provided the restricted indirect cost rate for other programs receiving federal funds (b)</b>	<b>2547</b>	<b>100.0</b>	<b>1530</b>	<b>100.0</b>	<b>1017</b>	<b>100.0</b>
Mean restricted indirect cost rate		5.7		5.9		5.4
Median restricted indirect cost rate		3.7		3.5		4.2
Standard deviation		30.0		35.0		21.2

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 2726 LEAs indicated they used a restricted indirect cost rate for other grants or programs, of which 2547 responded to this question (180 did not answer this question).

**Exhibit D-11. Unknown/Other Type of Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Unknown/Other Type of Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate for foodservice	1369	77.9	859	80.5	509	73.8
LEA had an unknown/other type of indirect cost rate for foodservice	388	22.1	208	19.5	180	26.2
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>	<b>1067</b>	<b>100.0</b>	<b>689</b>	<b>100.0</b>
Rate ≤5%	255	65.8	136	65.4	119	66.2
<5% rate ≤10%	55	14.1	32	15.2	23	13.0
<10% rate ≤15%	37	9.6	19	9.0	19	10.3
<15% rate ≤20%	27	7.0	13	6.3	14	7.9
<20% rate ≤25%	9	2.2	9	4.1	0	0.0
Rate>25%	5	1.2	0	0.0	5	2.7
<b>Total all LEAs that provided the unknown/other type of indirect cost rate for foodservice (b)</b>	<b>388</b>	<b>100.0</b>	<b>208</b>	<b>100.0</b>	<b>180</b>	<b>100.0</b>
Mean indirect cost rate (unknown/other type)		7.2		7.2		7.2
Median indirect cost rate (unknown/other type)		4.8		4.8		4.8
Standard deviation		13.7		14.1		13.5

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).
- (b) A weighted total of 388 LEAs provided an unknown/other type of indirect cost rate for foodservice.

Because of the extremely small number of LEAs reporting an unknown/other type indirect cost rate for foodservice, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit D-12. Unknown/Other Type of Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Unknown/Other Type of Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate for other programs receiving federal funds	3131	94.2	1918	94.7	1213	93.4
LEA had an unknown/other type of indirect cost rate for other programs receiving federal funds	193	5.8	107	5.3	86	6.6
<b>Total LEAs that indicated they had an unknown/other type of indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>	<b>2025</b>	<b>100.0</b>	<b>1299</b>	<b>100.0</b>
Rate ≤5%	68	47.6	42	65.6	25	32.6
<5% rate ≤10%	49	34.3	9	14.1	39	51.2
<10% rate ≤15%	4	2.9	0	0.0	4	5.4
<15% rate ≤20%	13	9.3	5	7.4	8	10.8
<20% rate ≤25%	0	0.0	0	0.0	0	0.0
Rate>25%	8	5.9	8	12.9	0	0.0
<b>Total all LEAs that provided the unknown/other type of indirect cost rate for other programs receiving federal funds (b)</b>	<b>142</b>	<b>100.0</b>	<b>65</b>	<b>100.0</b>	<b>77</b>	<b>100.0</b>
Mean indirect cost rate (unknown/other type)		7.7		8.0		7.5
Median indirect cost rate (unknown/other type)		5.1		4.7		5.3
Standard deviation		17.4		24.1		10.8

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 193 LEAs indicated they used an unknown/other type of indirect cost rate for other grants or programs, of which 142 responded to this question (51 did not answer this question).

Because of the extremely small number of LEAs reporting an unknown/other type of indirect cost rate for other programs, the frequency distribution may not be appropriate for presentation or analysis.

RQ.4: What special functions are included in indirect cost pools (accounting and finance, purchasing, payroll/personnel, equipment maintenance, etc.)? Do these special functions ever include portions of teachers' salaries?

**Exhibit D-13. Support Functions Treated as Indirect Costs in the LEA Unrestricted Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Unrestricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate	2894	40.4	1839	39.8	1055	41.4
LEA had an unrestricted indirect cost rate	4276	59.6	2779	60.2	1497	58.6
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate (a)</b>	<b>7169</b>	<b>100.0</b>	<b>4618</b>	<b>100.0</b>	<b>2552</b>	<b>100.0</b>
LEA had an unrestricted indirect cost rate (b)	4276	100.0	2779	100.0	1497	100.0
Accounting, budget, finance and payroll	3689	86.3	2312	83.2	1377	92.0
Data processing operations and programming	3559	83.2	2234	80.4	1325	88.5
Administration of personnel, benefits and human resources	3636	85.0	2286	82.3	1350	90.2
Purchasing and contracting	3669	85.8	2304	82.9	1365	91.2
General administration and policy	1898	44.4	1105	39.8	793	53.0
School board	729	17.0	444	16.0	284	19.0
Custodial and janitorial	3269	76.5	2021	72.7	1249	83.4
Building operations and maintenance	3611	84.5	2325	83.7	1285	85.9
Equipment and vehicle operations and maintenance	2685	62.8	1801	64.8	885	59.1
Refuse disposal, pest control, other sanitation	3484	81.5	2247	80.8	1237	82.6
Security	2983	69.8	1949	70.1	1034	69.1
Storage and transportation of goods	2017	47.2	1423	51.2	594	39.7
Providing and maintaining uniforms	1506	35.2	1017	36.6	489	32.7
Medical/health services and supplies	709	16.6	485	17.5	224	14.9
Other support functions	157	3.7	78	2.8	79	5.3
Additional other support functions	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	152	3.5	26	0.9	126	8.3

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a). SEA Finance Officer Telephone Survey (Qs 4c, 4e).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 4376.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7169 responded to this question (269 responded Don't Know and 313 did not answer this question).

(b) A weighted total of 4276 LEAs indicated the support functions included in the unrestricted indirect cost rate.

**Exhibit D-14. Support Functions Treated as Indirect Costs in the LEA Restricted Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Restricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate	1552	20.8	1035	21.6	517	19.5
LEA had a restricted indirect cost rate	5901	79.2	3761	78.4	2141	80.5
<b>Total LEAs that indicated whether they had a restricted indirect cost rate (a)</b>	<b>7454</b>	<b>100.0</b>	<b>4796</b>	<b>100.0</b>	<b>2658</b>	<b>100.0</b>
LEA had a restricted indirect cost rate (b)	5901	100.0	3761	100.0	2141	100.0
Accounting, budget, finance and payroll	4999	84.7	3102	82.5	1897	88.6
Data processing operations and programming	4870	82.5	3008	80.0	1862	87.0
Administration of personnel, benefits and human resources	4848	82.2	2960	78.7	1888	88.2
Purchasing and contracting	4721	80.0	2871	76.3	1850	86.4
General administration and policy	428	7.2	252	6.7	176	8.2
School board	512	8.7	189	5.0	323	15.1
Custodial and janitorial	1410	23.9	985	26.2	426	19.9
Building operations and maintenance	1555	26.4	1059	28.2	496	23.2
Equipment and vehicle operations and maintenance	1641	27.8	1100	29.3	540	25.2
Refuse disposal, pest control, other sanitation	1535	26.0	1048	27.9	487	22.8
Security	945	16.0	713	18.9	233	10.9
Storage and transportation of goods	2448	41.5	1537	40.9	911	42.6
Providing and maintaining uniforms	869	14.7	694	18.5	175	8.2
Medical/health services and supplies	679	11.5	490	13.0	189	8.8
Other support functions	744	12.6	415	11.0	329	15.4
Additional other support functions	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	185	3.1	35	0.9	151	7.0

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a). SEA Finance Officer Telephone Survey (Qs 4c, 4e).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 5960.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7454 responded to this question (218 responded Don't Know and 79 did not answer this question).

(b) A weighted total of 5901 LEAs indicated the support functions included in the restricted indirect cost rate.

**Exhibit D-15. Support Functions Treated as Indirect Costs in the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate	6791	94.7	4318	94.1	2473	95.8
LEA had an unknown/other type of indirect cost rate	378	5.3	270	5.9	109	4.2
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate (a)</b>	<b>7169</b>	<b>100.0</b>	<b>4587</b>	<b>100.0</b>	<b>2582</b>	<b>100.0</b>
LEA had an unknown/other type of indirect cost rate (b)	378	100.0	270	100.0	109	100.0
Accounting, budget, finance and payroll	39	10.3	39	14.4	0	0.0
Data processing operations and programming	8	2.2	8	3.1	0	0.0
Administration of personnel, benefits and human resources	23	6.1	23	8.5	0	0.0
Purchasing and contracting	28	7.3	23	8.5	5	4.4
General administration and policy	23	6.1	23	8.5	0	0.0
School board	8	2.2	8	3.1	0	0.0
Custodial and janitorial	23	6.1	23	8.5	0	0.0
Building operations and maintenance	28	7.3	23	8.5	5	4.4
Equipment and vehicle operations and maintenance	23	6.1	23	8.5	0	0.0
Refuse disposal, pest control, other sanitation	31	8.1	31	11.3	0	0.0
Security	28	7.3	8	3.1	19	17.8
Storage and transportation of goods	35	9.2	23	8.5	12	11.0
Providing and maintaining uniforms	23	6.1	23	8.5	0	0.0
Medical/health services and supplies	28	7.3	8	3.1	19	17.8
Other support functions	0	0.0	0	0.0	0	0.0
Additional other support functions	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	22	5.0	15	4.7	7	5.7

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 445.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7169 responded to this question (186 responded Don't Know and 396 did not answer this question).

(b) A weighted total of 378 LEAs indicated the support functions included in the unknown/other type of indirect cost rate.

Because of the extremely small number of LEAs reporting the support functions treated as indirect costs in the LEA unknown/other type of indirect cost rate, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit D-16. Support Functions Treated as Indirect Costs in the LEA Other Allocation Plan in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Other Allocation Plan in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have another allocation plan	6639	94.6	4260	93.8	2379	96.1
LEA had another allocation plan	379	5.4	282	6.2	97	3.9
<b>Total LEAs that indicated whether they had another allocation plan (a)</b>	<b>7018</b>	<b>100.0</b>	<b>4542</b>	<b>100.0</b>	<b>2476</b>	<b>100.0</b>
LEA had another allocation plan (b)	379	100.0	282	100.0	97	100.0
Accounting, budget, finance and payroll	38	10.0	29	10.2	9	9.3
Data processing operations and programming	23	6.1	14	5.0	9	9.3
Administration of personnel, benefits and human resources	38	10.1	29	10.3	9	9.3
Purchasing and contracting	45	11.9	36	12.8	9	9.3
General administration and policy	23	6.1	14	5.0	9	9.3
School board	23	6.1	14	5.0	9	9.3
Custodial and janitorial	74	19.6	65	23.1	9	9.3
Building operations and maintenance	45	11.9	36	12.8	9	9.3
Equipment and vehicle operations and maintenance	46	12.1	37	13.0	9	9.3
Refuse disposal, pest control, other sanitation	74	19.6	65	23.1	9	9.3
Security	38	9.9	29	10.1	9	9.3
Storage and transportation of goods	17	4.4	8	2.7	9	9.3
Providing and maintaining uniforms	31	8.2	22	7.8	9	9.3
Medical/health services and supplies	17	4.4	8	2.7	9	9.3
Other support functions	9	2.4	0	0.0	9	9.3
Additional other support functions	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	30	6.7	21	6.3	9	8.0

Source: LEA Business Manager Web Survey (Qs 3a, 5, 6a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 448.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7018 responded to this question (180 responded Don't Know and 553 did not answer this question).

(b) A weighted total of 379 LEAs indicated the support functions included in the other allocation plan.

Because of the extremely small number of LEAs reporting the support functions treated as indirect costs in the LEA other allocation plan, the frequency distribution may not be appropriate for presentation or analysis.

RQ.5: What types of programs or objectives are included in the base for computing indirect costs?

**Exhibit D-17. Programs or Objectives Included in the Direct Cost Base for the LEA Unrestricted Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Unrestricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate	2894	40.4	1839	40.0	1055	41.1
LEA had an unrestricted indirect cost rate	4271	59.6	2758	60.0	1512	58.9
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate (a)</b>	<b>7164</b>	<b>100.0</b>	<b>4597</b>	<b>100.0</b>	<b>2568</b>	<b>100.0</b>
LEA had an unrestricted indirect cost rate (b)	4271	100.0	2758	100.0	1512	100.0
Regular day instructional programs	3770	88.3	2409	87.4	1360	89.9
Special education programs	3658	85.6	2340	84.8	1318	87.1
Occupational or career/technical day programs	3656	85.6	2338	84.8	1318	87.1
Adult education	3404	79.7	2137	77.5	1267	83.8
School lunch program or other foodservice	3449	80.8	2159	78.3	1289	85.3
U.S. Department of Education program not listed above	3317	77.7	2169	78.6	1148	75.9
Other Federal programs not listed above	3261	76.4	2158	78.2	1103	72.9
State programs not listed above	3243	75.9	2172	78.7	1071	70.8

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7). SEA Finance Officer Telephone Survey (Q 4d).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7164 responded to this question (266 responded Don't Know and 321 did not answer this question).

(b) A weighted total of 4271 LEAs indicated the programs or objectives included in the unrestricted indirect cost base.

**Exhibit D-18. Programs or Objectives Included in the Direct Cost Base for the LEA Restricted Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Restricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate	1552	20.9	1035	21.7	517	19.5
LEA had a restricted indirect cost rate	5868	79.1	3739	78.3	2130	80.5
<b>Total LEAs that indicated whether they had a restricted indirect cost rate (a)</b>	<b>7421</b>	<b>100.0</b>	<b>4774</b>	<b>100.0</b>	<b>2647</b>	<b>100.0</b>
LEA had a restricted indirect cost rate (b)	5868	100.0	3739	100.0	2130	100.0
Regular day instructional programs	5142	87.6	3215	86.0	1928	90.5
Special education programs	5043	85.9	3167	84.7	1876	88.1
Occupational or career/technical day programs	4986	85.0	3146	84.1	1840	86.4
Adult education	4411	75.2	2664	71.3	1747	82.0
School lunch program or other foodservice	4807	81.9	2956	79.1	1851	86.9
U.S. Department of Education program not listed above	4512	76.9	2858	76.4	1654	77.7
Other Federal programs not listed above	4274	72.8	2685	71.8	1589	74.6
State programs not listed above	4395	74.9	2823	75.5	1573	73.8

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7). SEA Finance Officer Telephone Survey (Q 4d).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7421 responded to this question (243 responded Don't Know and 87 did not answer this question).
- (b) A weighted total of 5868 LEAs indicated the programs or objectives included in the restricted indirect base.

**Exhibit D-19. Programs or Objectives Included in the Direct Cost Base for the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate	6791	95.1	4318	94.9	2473	95.5
LEA had an unknown/other type of indirect cost rate	349	4.9	232	5.1	117	4.5
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate (a)</b>	<b>7140</b>	<b>100.0</b>	<b>4550</b>	<b>100.0</b>	<b>2590</b>	<b>100.0</b>
LEA had an unknown/other type of indirect cost rate (b)	349	100.0	232	100.0	117	100.0
Regular day instructional programs	8	2.4	8	3.6	0	0.0
Special education programs	8	2.4	8	3.6	0	0.0
Occupational or career/technical day programs	0	0.0	0	0.0	0	0.0
Adult education	0	0.0	0	0.0	0	0.0
School lunch program or other foodservice	20	5.7	8	3.6	12	9.9
U.S. Department of Education program not listed above	5	1.4	0	0.0	5	4.1
Other Federal programs not listed above	0	0.0	0	0.0	0	0.0
State programs not listed above	0	0.0	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7140 responded to this question (207 responded Don't Know and 404 did not answer this question).
- (b) A weighted total of 349 LEAs indicated the programs or objectives included in the unknown/other type of indirect cost base.

Because of the extremely small number of LEAs reporting the programs or objectives included in the direct cost base for the LEA unknown/other type of indirect cost rate, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit D-20. Programs or Objectives Included in the Direct Cost Base for the LEA Indirect Cost Allocation Plan in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Indirect Cost Allocation Plan in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have an indirect cost allocation plan	6647	94.6	4267	94.1	2379	95.5
LEA had an indirect cost allocation plan	380	5.4	268	5.9	112	4.5
<b>Total LEAs that indicated whether they had indirect cost allocation plan (a)</b>	<b>7027</b>	<b>100.0</b>	<b>4536</b>	<b>100.0</b>	<b>2492</b>	<b>100.0</b>
LEA had an indirect cost allocation plan (b)	380	100.0	268	100.0	112	100.0
Regular day instructional programs	15	4.1	7	2.4	9	8.0
Special education programs	15	4.1	7	2.4	9	8.0
Occupational or career/technical day programs	0	0.0	0	0.0	0	0.0
Adult education	0	0.0	0	0.0	0	0.0
School lunch program or other foodservice	60	15.7	60	22.3	0	0.0
U.S. Department of Education program not listed above	9	2.4	0	0.0	9	8.0
Other Federal programs not listed above	9	2.4	0	0.0	9	8.0
State programs not listed above	9	2.4	0	0.0	9	8.0

Source: LEA Business Manager Web Survey (Qs 3a, 7)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7027 responded to this question (171 responded Don't Know and 553 did not answer this question).
- (b) A weighted total of 380 LEAs indicated the programs or objectives included in an indirect cost allocation plan base.

Because of the extremely small number of LEAs reporting the programs or objectives included in the direct cost base for the LEA indirect cost allocation plan, the frequency distribution may not be appropriate for presentation or analysis.

RQ.6: What Are the Reasons that Some LEAs Do Not Charge Foodservice All of the Indirect Costs That Are Attributable to Foodservice?

**Exhibit D-21. Reasons LEAs Do Not Calculate Any Indirect Costs that Are Attributable to Foodservice in SY 2011–2012**

Reasons LEAs Do Not Calculate Any Indirect Costs that Are Attributable to Foodservice in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0	2701	57.6	1349	52.9
LEA had not yet decided to calculate foodservice costs	425	5.9	254	5.4	170	6.7
Calculated indirect costs to foodservice	2762	38.2	1730	36.9	1032	40.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>4685</b>	<b>100.0</b>	<b>2551</b>	<b>100.0</b>
LEA did not calculate all indirect costs for foodservice (b)	3966	100.0	2632	100.0	1335	100.0
Foodservice account had insufficient funds	994	25.1	671	25.5	323	24.2
LEA chose to bear the costs	1520	38.3	1050	39.9	470	35.2
LEA does not charge any grants or programs for indirect costs	789	19.9	616	23.4	173	13.0
LEA didn't know that indirect costs could be charged to food service	504	12.7	283	10.8	221	16.5
Other	95	2.4	63	2.4	33	2.4
LEA never charges the school foodservice account for indirect costs	2488	62.7	1657	63.0	830	62.2
Uses a food service management company	82	13.6	60	14.9	22	11.0
Directed by State or another agency not to calculate indirect costs	0	0.0	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 10b, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

(b) A weighted total of 4049 LEAs did not calculate all indirect costs for foodservice, of which 3966 responded to this question (69 responded Don't Know and 83 did not answer this question).

RQ.7: Are indirect costs charged or recovered in a manner consistent with requirements for the allocation of indirect costs and school foodservice operations?

**Exhibit D-22. Proportion of LEAs that Charged or Recovered Indirect Costs in a Manner Consistent with Requirements for the Allocation of Indirect Costs in SY 2011–2012**

Proportion of LEAs that Charged or Recovered Indirect Costs in a Manner Consistent with Requirements for the Allocation of Indirect Costs in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not indicate charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	259	13.7	150	12.8	109	15.3
LEA indicated charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	423	22.4	268	22.8	156	21.8
LEA partially indicated charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	823	43.6	520	44.3	303	42.4
Unknown whether LEA charged or recovered indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	383	20.3	237	20.2	147	20.5
<b>Total LEAs that recovered or planned to recover indirect costs from foodservice for SY 2011–2012 (a)</b>	<b>1888</b>	<b>100.0</b>	<b>1174</b>	<b>100.0</b>	<b>714</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 8a, 9a, 12a, 12b, 12c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

To categorize an LEA as having charged or recovered indirect costs from school foodservice in a manner consistent with requirements to allocate indirect costs to school foodservice, data were assessed on whether the LEA 1) provided the SFA with information about indirect costs that might be charged, and 2) provided the SFA with this information before the end of SY 2010-2011. Only LEAs that indicated they recovered or planned to recover indirect costs from school foodservice are included.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1888 LEAs recovered or planned to recover indirect costs from foodservice in SY 2011-2012.

RQ.8.1: When was the SY 2011–2012 indirect cost rates communicated to the foodservice program?

**Exhibit D-23. LEA-Reported Timing of LEA Communication about SY 2011–2012 Indirect Costs to Foodservice**

LEA-Reported Timing of LEA Communication about SY 2011–2012 Indirect Costs to Foodservice	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not provide SFA with information about indirect costs that might be charged	3928	61.4	2660	63.0	1268	58.3
LEA provided SFA with information about indirect costs that might be charged	2469	38.6	1563	37.0	906	41.7
<b>Total LEAs that indicated whether they provided SFA with information about indirect costs that might be charged (a)</b>	<b>6396</b>	<b>100.0</b>	<b>4223</b>	<b>100.0</b>	<b>2174</b>	<b>100.0</b>
While school was in session for SY 2010-2011	613	26.6	391	26.4	222	27.0
Between the end of SY 2010-2011 and the start of SY 2011–2012	757	32.8	471	31.8	285	34.7
While school was in session for SY 2011–2012	499	21.6	340	23.0	159	19.3
After the end of school for SY 2011–2012	147	6.4	106	7.1	42	5.1
Indirect cost process was established prior to SY 2010-2011	63	2.7	30	2.0	32	3.9
No indirect costs charged to foodservice, as established prior to SY 2010-2011	67	2.9	48	3.3	18	2.2
No indirect costs charged	65	2.8	44	3.0	21	2.5
When SEA notifies LEA that the calculated rates are available	50	2.2	24	1.6	26	3.1
Other timing	44	1.9	26	1.8	18	2.2
<b>Total LEAs that indicated when they provided SFA with information about indirect costs that might be charged (b)</b>	<b>2304</b>	<b>100.0</b>	<b>1481</b>	<b>100.0</b>	<b>823</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 8a, 9a, 10a 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6910 LEAs had a Business Manager and SFA Director who were not the same person during the reference year, of which 6396 responded to this question (409 responded Don't Know and 104 did not answer this question).

(b) A weighted total of 2469 LEAs provided the SFA with information about indirect costs that might be charged; of which 2304 responded to this question (165 responded Don't Know).

RQ.8.2: How was the SY 2011–2012 indirect cost rates communicated to the foodservice program?

**Exhibit D-24. LEA-Reported Method of LEA Communication about SY 2011–2012 Indirect Cost Rates to Foodservice**

LEA-Reported Method of LEA Communication about SY 2011–2012 Indirect Cost Rates to Foodservice	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not provide SFA with information about indirect costs that might be charged	3928	61.4	2660	63.0	1268	58.3
LEA provided SFA with information about indirect costs that might be charged	2469	38.6	1563	37.0	906	41.7
<b>Total LEAs that indicated whether they provided SFA with information about indirect costs that might be charged</b>	<b>6396</b>	<b>100.0</b>	<b>4223</b>	<b>100.0</b>	<b>2174</b>	<b>100.0</b>
Total LEAs that indicated method of communication to SFA with information about indirect costs that might be charged (b)	2340	100.0	1478	100.0	862	100.0
USPS mail or intra-district mail system	452	19.3	264	17.8	188	21.8
E-mail	380	16.2	279	18.8	101	11.7
Orally by telephone	318	13.6	202	13.7	116	13.4
Orally in person	1582	67.6	1024	69.2	559	64.8
Announcement on LEA or SEA web page	29	1.3	21	1.4	8	1.0
No indirect costs charged to foodservice	94	4.0	81	5.5	13	1.5
Other	49	2.1	0	0.0	49	5.7

Source: LEA Business Manager Web Survey (Qs 8a, 9c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6910 LEAs had a Business Manager and SFA Director who were not the same person during the reference year, of which 6396 responded to this question (409 responded Don't Know and 104 did not answer this question).

(b) A weighted total of 2469 LEAs provided the SFA with information about indirect costs that might be charged; of which 2340 responded to this question (128 responded Don't Know).

RQ8.3: What agency notified SFA of the LEA's SY 2011-1012 Indirect Cost Rate?

**Exhibit D-25. Agency that Provided the SFA with Information about LEA Indirect Costs for SY 2011-2012**

Agency that Provided the SFA with Information about LEA Indirect Costs for SY 2011-2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
SFA not charged or notified of intent to charge for indirect costs by LEA	8419	77.3	5911	78.1	2508	75.3
SFA charged or notified of intent to charge for indirect costs by LEA	2478	22.7	1657	21.9	821	24.7
<b>Total SFAs that indicated whether they were charged or notified of intent to charge indirect costs by the LEA (a)</b>	<b>10897</b>	<b>100.0</b>	<b>7567</b>	<b>100.0</b>	<b>3330</b>	<b>100.0</b>
SFA did not receive information about indirect costs	5909	67.0	4180	68.0	1729	64.9
SFA received information about indirect costs	2906	33.0	1971	32.0	935	35.1
<b>Total SFAs that indicated whether they received information about indirect LEA costs (b)</b>	<b>8814</b>	<b>100.0</b>	<b>6150</b>	<b>100.0</b>	<b>2664</b>	<b>100.0</b>
Total SFAs that indicated from whom they received notification about indirect costs (c)	2805	100.0	1908	100.0	897	100.0
LEA administration	2017	71.9	1401	73.4	616	68.6
State child nutrition agency	1047	37.3	653	34.2	394	43.9
Other part of the State Education Agency	289	10.3	187	9.8	103	11.4
No indirect costs charged to foodservice	11	0.4	0	0.0	11	1.2
Other	105	3.8	56	3.0	49	5.5

Source: SFA Director Web Survey (Qs 3, 4a, 9a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 10897 responded to this question (313 responded Don't Know and 25 did not answer this question).

(b) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(c) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2805 responded to this question (101 responded Don't Know).

**Exhibit D-26. SFA-Reported Timing of Information to SFA about LEA Indirect Costs for SY 2011-2012**

SFA-Reported Timing of Information to SFA about LEA Indirect Costs for SY 2011-2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs	5909	67.0	4180	68.0	1729	64.9
SFA received information LEA about LEA indirect costs	2906	33.0	1971	32.0	935	35.1
<b>Total SFAs that indicated whether they received information about LEA indirect costs (a)</b>	<b>8814</b>	<b>100.0</b>	<b>6150</b>	<b>100.0</b>	<b>2664</b>	<b>100.0</b>
While school was in session for SY 2010-2011	621	24.9	432	24.9	189	24.8
Between the end of SY 2010-2011 and the start of SY 2011-2012	826	33.1	499	28.8	327	42.8
While school was in session for SY 2011-2012	667	26.7	536	31.0	131	17.2
After the end of school for SY 2011-2012	262	10.5	192	11.1	70	9.2
Indirect cost process was established prior to SY 2010-2011	90	3.6	53	3.1	37	4.9
No indirect costs charged	28	1.1	19	1.1	9	1.2
<b>Total SFAs that indicated when they received information about LEA indirect costs (b)</b>	<b>2494</b>	<b>100.0</b>	<b>1732</b>	<b>100.0</b>	<b>762</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 3, 4b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(b) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2494 responded to this question (412 responded Don't Know).

**Exhibit D-27. SFA-Reported Method of Communication to SFA about LEA Indirect Costs for SY 2011-2012**

SFA-Reported Method of Communication to SFA about LEA Indirect Costs for SY 2011-2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs	5909	67.0	4180	68.0	1729	64.9
SFA received information LEA about LEA indirect costs	2906	33.0	1971	32.0	935	35.1
<b>Total SFAs that indicated whether they received information about LEA indirect costs (a)</b>	<b>8814</b>	<b>100.0</b>	<b>6150</b>	<b>100.0</b>	<b>2664</b>	<b>100.0</b>
Total SFAs that indicated method of communication about LEA indirect costs (b)	2709	100.0	1820	100.0	889	100.0
USPS mail or intra-district mail system	652	24.1	372	20.5	280	31.5
E-mail	850	31.4	582	32.0	268	30.1
Orally by telephone	165	6.1	113	6.2	52	5.9
Orally in person	999	36.9	720	39.6	279	31.4
Announcement on LEA or SEA web page	524	19.3	343	18.9	181	20.3
Other	43	1.6	38	2.1	4	0.5
No notification received	38	1.4	27	1.5	11	1.2

Source: SFA Director Web Survey (Qs 3, 4c, 9a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(b) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2709 responded to this question (197 responded Don't Know).

RQ.8.4: Was foodservice notified about the LEA's SY 2011–2012 indirect cost the same way as in previous years?

**Exhibit D-28. SFA-Reported Change in Method of Notification to SFA about LEA Indirect Costs in Previous Years was Different Compared to SY 2011–2012**

SFA-Reported Change in Method of Notification to SFA about LEA Indirect Costs in Previous Years was Different Compared to SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs in previous years	5600	73.6	3921	74.0	1679	72.7
SFA received information about LEA indirect costs in previous years	2011	26.4	1380	26.0	631	27.3
<b>Total SFAs that indicated whether they received information about LEA indirect costs in previous years (a)</b>	<b>7611</b>	<b>100.0</b>	<b>5301</b>	<b>100.0</b>	<b>2310</b>	<b>100.0</b>
Method of notification did not change compared to SY 2011-2012	1722	91.3	1175	91.2	547	91.6
Method of notification changed compared to SY 2011-2012	119	6.3	90	7.0	28	4.8
Not applicable, no notice was given in previous years	45	2.4	23	1.8	22	3.7
<b>Total SFAs that indicated whether the method of notification in previous years changed compared to SY 2011-2012 (b)</b>	<b>1885</b>	<b>100.0</b>	<b>1288</b>	<b>100.0</b>	<b>597</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 6, 7a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 9706 SFAs either confirmed the SFA Director's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 7611 responded to this question (2072 responded Don't Know and 23 did not answer this question).

(b) A weighted total of 2011 SFAs who received information about indirect costs in a previous year, of which 1885 responded to this question (126 responded Don't Know).

RQ.8.5: Did foodservice receive notification of the LEA’s SY 2011–2012 indirect cost rate earlier or later than in previous years?

**Exhibit D-29. SFA-Reported Change in Timing of Notification to SFA about LEA Indirect Costs in Previous Years Compared to SY 2011–2012**

SFA-Reported Change in Timing of Notification to SFA about LEA Indirect Costs in Previous Years Compared to SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs in previous years	5600	73.6	3921	74.0	1679	72.7
SFA received information about LEA indirect costs in previous years	2011	26.4	1380	26.0	631	27.3
<b>Total SFAs that indicated whether they received information about LEA indirect costs in previous years (a)</b>	<b>7611</b>	<b>100.0</b>	<b>5301</b>	<b>100.0</b>	<b>2310</b>	<b>100.0</b>
No changes to timing of notification	1617	90.6	1134	90.3	484	91.3
Yes, timing of notification changed	168	9.4	122	9.7	46	8.7
<b>Total LEAs that indicated whether the timing of notification in previous years changed compared to SY 2011-2012 (b)</b>	<b>1786</b>	<b>100.0</b>	<b>1256</b>	<b>100.0</b>	<b>530</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 6, 8). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 9706 SFAs either confirmed the SFA Director’s first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 7611 responded to this question (2072 responded Don’t Know and 23 did not answer this question).

(b) A weighted total of 2011 SFAs received information about indirect costs in a previous year; of which 1786 responded to this question (225 responded Don’t Know).

RQ.9: Was the SFA provided with a copy of the currently approved negotiated indirect costs rate agreement each year?

**Exhibit D-30. LEAs that Provided SFAs with a Copy of the Currently Approved Negotiated Indirect Cost Rate Agreement or Currently Approved Indirect Cost Allocation Plan for SY 2011–2012**

LEAs that Provided SFAs with a Copy of the Currently Approved Negotiated Indirect Cost Rate Agreement or Currently Approved Indirect Cost Allocation Plan for SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not have an approved indirect cost rate or allocation plan	295	5.1	207	5.6	88	4.1
LEA had an approved indirect cost rate or allocation plan	5528	94.9	3467	94.4	2061	95.9
<b>Total LEAs that indicated whether they had an approved indirect cost rate or allocation plan (a)</b>	<b>5823</b>	<b>100.0</b>	<b>3674</b>	<b>100.0</b>	<b>2149</b>	<b>100.0</b>
Currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan was not provided	1662	56.1	1161	58.3	501	51.7
Currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan was provided	1299	43.9	832	41.7	467	48.3
<b>Total LEAs that indicated whether they were provided with a copy of the currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan SY 2011-2012 (b)</b>	<b>2961</b>	<b>100.0</b>	<b>1993</b>	<b>100.0</b>	<b>968</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2d, 3b, 3c, 9f)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. In addition to the currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan, the SFA may have been provided with some other document supporting indirect cost charges to foodservice. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs; of which 5823 responded to this question (1928 responded Don't Know).

(b) A weighted total of 3588 LEAs either confirmed the LEA Business Manager's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 2961 responded to this question (626 responded Don't Know).

RQ.10.1: What percentage of LEAs recover indirect costs from any program receiving Federal funds? What percentage of LEAs recover indirect costs from foodservice? Are indirect costs recovered more frequently from foodservice?

**Exhibit D-31. LEA Recovery of Indirect Costs from Foodservice for SY 2011–2012**

LEA Recovery of Indirect Costs from Foodservice for SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0	2701	57.6	1349	52.9
LEA had not yet decided to calculate foodservice costs	425	5.9	254	5.4	170	6.7
Calculated indirect costs to foodservice	2762	38.2	1730	36.9	1032	40.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>4685</b>	<b>100.0</b>	<b>2551</b>	<b>100.0</b>
LEA did not recover any indirect costs from foodservice	909	29.4	543	28.3	366	31.4
LEA planned to recover some or all indirect costs charged to foodservice	8	0.2	8	0.4	0	0.0
LEA recovered some or all indirect costs charged to foodservice	1881	60.9	1167	60.7	714	61.3
LEA had not yet decided to recover some or all indirect costs charged to foodservice	289	9.4	204	10.6	84	7.2
<b>Total all LEAs that indicated whether they had recovered or planned to recover indirect costs from foodservice (b)</b>	<b>3086</b>	<b>100.0</b>	<b>1922</b>	<b>100.0</b>	<b>1164</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 12a, 12b, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The survey skip pattern allows some respondents that had not yet decided to calculate indirect costs for foodservice to indicate whether indirect costs charged to foodservice had been recovered. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

- (a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).
- (b) A weighted total of 3187 LEAs who calculated or planned to calculate indirect costs for foodservice, of which 3086 responded to this question (89 responded Don't Know and 12 did not answer this question).

**Exhibit D-32. LEA Recovery of Indirect Costs from Other Grants or Programs for SY 2011–2012**

LEA Recovery of Indirect Costs from Other Grants or Programs for SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for other programs receiving federal funds	1383	21.9	1007	25.4	376	16.0
LEA calculated indirect costs for other programs receiving federal funds	4933	78.1	2958	74.6	1975	84.0
<b>Total LEAs that indicated whether they calculated indirect costs for other programs receiving federal funds (a)</b>	<b>6316</b>	<b>100.0</b>	<b>3965</b>	<b>100.0</b>	<b>2351</b>	<b>100.0</b>
LEA had not recovered indirect costs from other grants or programs	762	15.7	493	17.1	269	13.8
LEA had recovered or planned to recover indirect costs from other grants or programs	4078	84.3	2396	82.9	1683	86.2
<b>Total LEAs that indicated whether they recovered or planned to recover indirect costs from other grants or programs (b)</b>	<b>4840</b>	<b>100.0</b>	<b>2888</b>	<b>100.0</b>	<b>1952</b>	<b>100.0</b>
Recovered all of the indirect costs	2271	59.4	1213	54.3	1058	66.4
Recovered at least 50% of the indirect costs	933	24.4	546	24.4	388	24.4
Recovered less than 50% of the indirect costs	622	16.2	475	21.3	147	9.2
<b>Total all LEAs that indicated the portion of indirect costs recovered from other grants or programs (c)</b>	<b>3827</b>	<b>100.0</b>	<b>2234</b>	<b>100.0</b>	<b>1592</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 13a, 14a, 14b)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6746 LEAs not including those who i) indicated they never charge indirect costs to other grants or programs, ii) use a foodservice management company that does not recover any indirect costs, or iii) was directed by a state or other agency to not calculate indirect costs, of which 6316 responded to this question (400 responded Don't Know and 30 did not answer this question).

(b) A weighted total of 4933 LEAs calculated indirect costs from other grants or programs receiving Federal funds (not including foodservice), of which 4840 responded to this question (93 responded Don't Know).

(c) A weighted total of 4078 indicated they recovered or planned to recover indirect costs from other grants or programs receiving Federal funds (not including foodservice), of which 3827 responded to this question (252 responded Don't Know).

RQ.10.2: What are the reasons the LEAs did not recover or plan to recover all indirect costs attributable to foodservice for SY 2011–2012?

**Exhibit D-33. LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012**

LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
<b>Total LEAs that indicated reasons for not recovering indirect costs calculated to foodservice (a)</b>	<b>1260</b>	<b>100.0</b>	<b>817</b>	<b>100.0</b>	<b>442</b>	<b>100.0</b>
Foodservice account had insufficient funds	403	32.0	250	30.6	153	34.6
LEA chose to bear the costs	562	44.6	359	43.9	203	45.9
LEA does not charge any grants or programs for indirect costs	168	13.4	117	14.3	51	11.6
Other	47	3.8	29	3.5	19	4.2
LEA never recovers indirect costs from the foodservice account	247	19.6	157	19.3	90	20.2
LEA did not know it was possible to recover indirect costs from school foodservice	134	10.7	95	11.6	39	8.9
LEA uses a food service management company and contract does not provide for recovery of indirect costs <sup>a</sup>	15	9.4	7	6.9	8	13.0
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0	0	0.0	0	0.0
<b>Total LEAs that indicated reasons for not recovering indirect costs calculated to foodservice (a)</b>	<b>891</b>	<b>100.0</b>	<b>534</b>	<b>100.0</b>	<b>357</b>	<b>100.0</b>
Foodservice account had insufficient funds	304	34.1	174	32.6	130	36.5
LEA chose to bear the costs	297	33.4	157	29.4	140	39.3
LEA does not charge any grants or programs for indirect costs	168	18.9	117	21.9	51	14.3
Other	26	3.0	8	1.4	19	5.2
LEA never recovers indirect costs from the foodservice account	247	27.7	157	29.5	90	25.1
LEA did not know it was possible to recover indirect costs from school foodservice	120	13.4	81	15.1	39	11.0
LEA uses a food service management company and contract does not provide for recovery of indirect costs a	8	9.0	0	0.0	8	20.2
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0	0	0.0	0	0.0
<b>Total LEAs that indicated reasons for not recovering indirect costs calculated to foodservice (a)</b>	<b>369</b>	<b>100.0</b>	<b>283</b>	<b>100.0</b>	<b>86</b>	<b>100.0</b>
Foodservice account had insufficient funds	99	26.8	76	26.9	23	26.7

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LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA chose to bear the costs	265	71.7	202	71.3	63	73.3
LEA does not charge any grants or programs for indirect costs	0	0.0	0	0.0	0	0.0
Other	21	5.7	21	7.4	0	0.0
LEA never recovers indirect costs from the foodservice account	0	0.0	0	0.0	0	0.0
LEA did not know it was possible to recover indirect costs from school foodservice	15	3.9	15	5.1	0	0.0
LEA uses a food service management company and contract does not provide for recovery of indirect costs a	7	9.9	7	15.2	0	0.0
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 12b, 12e)

Notes: Detail does not sum to total because LEAs were allowed to provide multiple responses. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

<sup>a</sup> This item was only asked of LEAs that used a foodservice management company.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1295 LEAs had not recovered indirect costs from foodservice; of which 1260 responded to this question (35 responded Don't Know).

RQ.10.3: What are the reasons the LEAs did not recover or plan to recover all indirect costs attributable to other grants or programs that received Federal funds for SY 2011–2012?

**Exhibit D-34. LEA Reasons for Not Recovering Indirect Costs Calculated for Other Grants or Programs for SY 2011–2012**

LEA Reasons for Not Recovering Indirect Costs Calculated for Other Grants or Programs for SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
Total LEAs indicating reasons for not recovering indirect costs calculated for other grants or programs (a)	3322	100.0	2218	100.0	1105	100.0
Grant account had insufficient funds	1170	35.2	789	35.6	381	34.5
LEA chose to bear the costs	1467	44.1	1004	45.3	463	41.9
LEA does not recover indirect costs from any grants or programs	541	16.3	353	15.9	188	17.0
Other	88	2.6	54	2.4	34	3.1
LEA did not know it was possible to recover indirect costs from grants or programs	107	3.2	58	2.6	49	4.4
LEA does not recover indirect costs if not included in grant or program budget	1066	32.1	705	31.8	360	32.6
LEA was directed by State/other agency to recover less than the calculated indirect cost.	38	1.1	38	1.7	0	0.0

Source: LEA Business Manager Web Survey (Qs 14c)

Notes: Detail does not sum to total because LEAs were allowed to provide multiple responses. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3519 LEAs had not recovered indirect costs from other grants or programs, of which 3322 responded to this question (114 responded Don't Know and 83 did not answer this question).

RQ.11.1: What percentage of LEAs that have agreed to cover foodservice indirect costs in past years attempt to recover those costs in future school years?

**Exhibit D-35. LEA-Reported Recovery of Past Years' Indirect Costs from Foodservice in Later Years**

LEA-Reported Recovery of Past Years' Indirect Costs from Foodservice in Later Years	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not recover past years' indirect costs in later years	2249	93.8	1413	92.4	835	96.3
LEA recovered past years' indirect costs in later years	148	6.2	116	7.6	32	3.7
<b>Total LEAs that indicated whether any past years' indirect costs for foodservice were recovered in a later year (a)</b>	<b>2396</b>	<b>100.0</b>	<b>1529</b>	<b>100.0</b>	<b>867</b>	<b>100.0</b>
Total LEAs that recovered any past years' indirect costs for foodservice in a later year (b)	148	100.0	116	100.0	32	100.0
Recovered previously unrecovered indirect costs for SY 2006-2007	46	31.5	32	27.6	15	45.4
Recovered previously unrecovered indirect costs for SY 2007-2008	56	37.7	41	35.6	15	45.4
Recovered previously unrecovered indirect costs for SY 2008-2009	64	43.4	50	42.9	15	45.4
Recovered previously unrecovered indirect costs for SY 2009-2010	92	62.4	69	59.9	23	71.3
Recovered previously unrecovered indirect costs for SY 2010-2011	102	68.9	84	73.1	17	53.9

Source: LEA Business Manager Web Survey (Qs 12i)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 2409 LEAs i) either confirmed the LEA Business Manager's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, ii) calculated or had planned to calculate indirect costs for foodservice, iii) recovers indirect costs, and iv) did not use a foodservice management company, of which 2396 responded to this question (12 did not answer this question).  
 (b) A weighted total of 148 LEAs recovered during SY 2006-2007 through SY 2011-2012 previously unrecovered indirect costs from school foodservice.

Because of the extremely small number of LEAs reporting on the recovery of past years' indirect costs from foodservice in later years, the frequency distribution may not be appropriate for presentation or analysis.

RQ.11.2: What percentage of LEAs that have agreed to cover indirect costs in past years have formal written agreements with their SFAs to recover those costs in future school years?

**Exhibit D-36. SFA-Reported Written Agreements for the Recovery of Past Years' Indirect Costs from Foodservice in SY 2011-2012**

SFA-Reported Written Agreements for the Recovery of Past Years' Indirect Costs from Foodservice in SY 2011-2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not recover or plan to recover indirect costs from foodservice from a previous year in SY 2011-2012	736	50.5	522	50.3	215	50.9
LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012	723	49.5	516	49.7	207	49.1
<b>Total SFAs that indicated whether the LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012 (a)</b>	<b>1459</b>	<b>100.0</b>	<b>1037</b>	<b>100.0</b>	<b>422</b>	<b>100.0</b>
LEA did not have a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012	307	45.1	207	42.9	100	50.5
LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012	374	54.9	276	57.1	98	49.5
<b>Total SFAs that indicated whether the LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012 (b)</b>	<b>681</b>	<b>100.0</b>	<b>483</b>	<b>100.0</b>	<b>198</b>	<b>100.0</b>
Total all SFAs whose LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012 (c)	374	100.0	276	100.0	98	100.0
LEA issued a formal loan for a previous year's indirect costs that is payable at a future time	0	0.0	0	0.0	0	0.0
LEA sent the SFA an email or memo	95	25.3	71	25.7	24	24.0
LEA sent letter of intent or written agreement	38	10.1	24	8.6	14	14.2
Other	107	28.5	75	27.0	32	32.6
Incorporated into the budget	99	26.5	83	29.9	17	16.9
Established practice	51	13.6	34	12.3	17	17.2

Source: SFA Director Web Survey (Qs 11a, 11b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

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Information on Total Number of Weighted Respondents:

(a) A weighted total of 1540 SFAs indicated whether the LEA had recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 1459 responded to this question (81 responded Don't Know).

(b) A weighted total of 723 SFAs indicated the LEA planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 681 responded to this question (41 responded Don't Know).

(c) A weighted total of 374 SFAs had a written agreement with the LEA for the recovery of indirect costs from a previous year in SY 2011-2012.

Because of the extremely small number of SFAs reporting on written agreements for the recovery of past years' indirect costs from foodservice in SY 2011-2012, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit D-37. LEA-Reported Recovery of SY 2011–2012 Indirect Costs from Foodservice**

LEA-Reported Recovery of SY 2011–2012 Indirect Costs from Foodservice	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA will not recover any indirect costs from foodservice for SY 2011-2012	909	29.4	543	28.3	366	31.4
LEA has recovered all indirect costs from foodservice for SY 2011–2012	1755	56.9	1075	56.0	679	58.4
LEA plans to recover indirect costs from foodservice for SY 2011–2012	134	4.3	99	5.2	34	3.0
LEA had not yet decided if it will recover indirect costs from foodservice for SY 2011–2012	289	9.4	204	10.6	84	7.2
<b>Total LEAs that indicated whether they recovered, planned to recover, or had not yet decided to recover indirect costs for foodservice from SY 2011–2012 (a)</b>	<b>3086</b>	<b>100.0</b>	<b>1922</b>	<b>100.0</b>	<b>1164</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 12a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3187 LEAs that calculated or may calculate indirect costs for foodservice for SY2011-2012, of which 3086 responded to this question (89 responded Don't Know and 12 did not answer this question).

**Exhibit D-38. SFA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years**

SFA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
SFA not charged or notified of intent to charge for indirect costs by LEA	8419	77.3	5911	78.1	2508	75.3
SFA charged or notified of intent to charge for indirect costs by LEA	2478	22.7	1657	21.9	821	24.7
<b>Total SFAs that indicated whether they were charged or notified of intent to charge indirect costs by the LEA (a)</b>	<b>10897</b>	<b>100.0</b>	<b>7567</b>	<b>100.0</b>	<b>3330</b>	<b>100.0</b>
LEA will not or had not yet decided to recover all indirect costs from foodservice for SY 2011–2012	303	16.3	199	15.3	104	18.5
LEA recovered or planned to recover all indirect costs from foodservice for SY 2011–2012	1557	83.7	1098	84.7	459	81.5
<b>Total SFAs that indicated whether the LEA recovered all indirect costs from foodservice for SY 2011-2012 (b)</b>	<b>1860</b>	<b>100.0</b>	<b>1297</b>	<b>100.0</b>	<b>563</b>	<b>100.0</b>
LEA did not have a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year	344	74.0	228	68.7	117	87.2
LEA had a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year	121	26.0	104	31.3	17	12.8
<b>Total SFAs who indicated whether the LEA had a written agreement for the recovery of indirect costs from SY 2011-2012 in a future year (c)</b>	<b>465</b>	<b>100.0</b>	<b>331</b>	<b>100.0</b>	<b>134</b>	<b>100.0</b>
Total SFAs whose LEA had a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year (d)	121	100.0	104	100.0	17	100.0
LEA issued a formal loan for the SY 2011-2012 indirect costs that is payable at a future time	0	0.0	0	0.0	0	0.0
LEA sent the SFA an email or memo	40	33.0	32	31.1	8	44.8
LEA sent letter of intent or written agreement	35	28.7	25	24.3	9	55.3
Other	61	50.1	56	53.8	5	27.6

Source: SFA Director Web Survey (Qs 9a, 10a, 12b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

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Information on Total Number of Weighted Respondents:

- (a) A weighted total of 11235 SFAs responded to the survey, of which 10897 responded to this question (313 responded Don't Know and 25 did not answer this question).
- (b) A weighted total of 2478 SFAs whose LEA either charged or notified the SFA it intended to charge indirect costs for foodservice for SY 2011-2012, of which 1860 responded to this question (561 responded Don't Know).
- (c) A weighted total of 475 SFAs whose LEA notified them for the recovery of indirect costs for SY 2011-2012 in a future year, of which 465 responded to this question (9 responded Don't Know).
- (d) A weighted total of 121 SFAs have a written agreement with the LEA for the recovery of SY 2011-2012 indirect costs in a future year.

**Exhibit D-39. SFA-Reported Recovery of Past Years' Indirect Costs from Foodservice in SY 2011–2012**

SFA-Reported Recovery of Past Years' Indirect Costs from Foodservice in SY 2011–2012	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA did not recover or plan to recover indirect costs from foodservice from a previous year in SY 2011-2012	736	50.5	522	50.3	215	50.9
LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012	444	30.4	303	29.2	141	33.3
LEA did not recover indirect costs from previous years in SY 2011–2012	210	14.4	143	13.8	66	15.7
LEA recovered indirect costs from previous years in SY 2011–2012	69	4.7	69	6.6	0	0.0
<b>Total SFAs that indicated whether the LEA had planned to recover indirect costs from foodservice from a previous year in SY 2011-2012 (a)</b>	<b>1459</b>	<b>100.0</b>	<b>1037</b>	<b>100.0</b>	<b>422</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 11a, 11d). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1540 SFAs indicated whether the LEA had recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 1459 responded to this question (81 responded Don't Know).

**Exhibit D-40. LEA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years**

LEA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA will not or had not yet decided to attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	2443	92.8	1523	93.8	920	91.1
LEA will attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	191	7.2	100	6.2	90	8.9
<b>Total LEAs that indicated whether they will attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (a)</b>	<b>2634</b>	<b>100.0</b>	<b>1623</b>	<b>100.0</b>	<b>1011</b>	<b>100.0</b>
LEA does not have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	40	50.7	13	35.8	28	62.4
LEA has a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	39	49.3	22	64.2	17	37.6
<b>Total LEAs that indicated whether they have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (b)</b>	<b>79</b>	<b>100.0</b>	<b>35</b>	<b>100.0</b>	<b>44</b>	<b>100.0</b>
Total LEAs that have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (c)	39	100.0	22	100.0	17	100.0
LEA issued a formal loan or account receivable from the LEA general fund to the SFA account	4	10.6	4	18.5	0	0.0
LEA sent letter of intent or written agreement	0	0.0	0	0.0	0	0.0
LEA sent the SFA an email or memo	12	30.1	12	52.5	0	0.0
Other	27	69.9	11	47.5	17	100.0

Source: LEA Business Manager Web Survey (Qs12f, 12h)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 2802 LEAs indicated they calculated or planned to calculate indirect costs, excluding the LEAs who i) indicated they never charge indirect costs to other grants or programs, ii) use a foodservice management

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company that does not recover any indirect costs, or iii) was directed by a state or other agency to not calculate indirect costs, of which 2634 responded to this question (132 responded Don't Know and 36 did not answer this question).

(b) A weighted total of 200 LEAs indicated whether they have a written agreement with the SFA for the recovery of any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year, of which 79 responded to this question (121 responded Don't Know).

(c) A weighted total of 39 LEAs have a written agreement with the SFA for the recovery of any unrecovered SY 2011-2012 indirect costs from foodservice in a future year.

RQ.12: What methods are used by school districts to adjust indirect cost rates to compensate for under- or over-recovery of indirect costs?

**Exhibit D-41. Methods Used by LEAs to Adjust Indirect Cost Rates to Compensate for Under- or Over-Recovery of Indirect Costs**

Methods Used by LEAs to Adjust Indirect Cost Rates to Compensate for Under- or Over-Recovery of Indirect Costs	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
No adjustment	2042	26.5	1280	25.8	762	27.7
Provisional and final rates	315	4.1	199	4.0	116	4.2
Fixed rate and carry forward	5065	65.7	3364	67.8	1701	61.8
Both methods	292	3.8	121	2.4	172	6.2
<b>Total LEAs (a)</b>	<b>7714</b>	<b>100.0</b>	<b>4964</b>	<b>100.0</b>	<b>2751</b>	<b>100.0</b>

Source: SEA Finance Officer Telephone Survey (Qs 5), weighted by district-level sample by state.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs (37 did not have data to answer this question).

RQ.13: Who Established the Indirect Cost Rate or Allocation Plan Used by School Districts?

**Exhibit D-42. Agency that Established the Indirect Cost Rate or Allocation Plan Used By LEAs**

Agency that Established the Indirect Cost Rate or Allocation Plan Used By LEAs	Public LEAs		Low Poverty		High Poverty	
	Number	Percent	Number	Percent	Number	Percent
LEA	348	4.5	244	4.9	104	3.8
State Education Agency	5497	70.9	3452	69.1	2044	74.1
LEA established rate/allocation plan and obtained SEA approval	24	0.3	8	0.2	17	0.6
Unspecified	1883	24.3	1290	25.8	593	21.5
<b>Total LEAs that had an indirect cost rate, allocation plan or other method of recovering indirect costs (a)</b>	<b>7751</b>	<b>100.0</b>	<b>4993</b>	<b>100.0</b>	<b>2758</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2d, 3b, 3c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. 125 LEAs that had both a State-approved method and used the LEA's own method are included in "State Education Agency" only. Poverty rate was based on the percent of enrolled students approved for free and reduced-price meals: Low poverty=less than 60 percent, High poverty=60 percent or more.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.

## Appendix E: Analytic Tables—Public LEA and SFA Data Analysis, By FNS Region

RQ.1: What percentage of LEAs allocate or charge indirect costs to any program or grant receiving Federal funds including food service?

RQ.2: What percentage of LEAs allocate or charge indirect costs to the food service program?

**Exhibit E-1. Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs in SY 2011–2012**

Methods Used by LEAs to Allocate or Charge Indirect Costs in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have a method for recovering indirect costs	6271	44.7	772	56.0	1770	51.3	1322	57.5	845	53.4	207	17.6	895	41.7	460	23.1
LEA had an indirect cost rate, allocation plan or other method of recovering indirect costs	7751	55.3	608	44.0	1681	48.7	977	42.5	738	46.6	966	82.4	1250	58.3	1531	76.9
<b>Total LEAs (a)</b>	<b>14022</b>	<b>100.0</b>	<b>1380</b>	<b>100.0</b>	<b>3452</b>	<b>100.0</b>	<b>2299</b>	<b>100.0</b>	<b>1583</b>	<b>100.0</b>	<b>1173</b>	<b>100.0</b>	<b>2145</b>	<b>100.0</b>	<b>1991</b>	<b>100.0</b>
LEA had an indirect cost rate only	5551	71.6	425	69.9	1075	64.0	705	72.2	409	55.5	817	84.6	928	74.2	1191	77.8
LEA had an allocation plan only	301	3.9	13	2.1	134	7.9	25	2.6	90	12.2	14	1.4	18	1.4	8	0.5
LEA had an allocation plan and an indirect cost rate	472	6.1	33	5.4	102	6.1	61	6.2	38	5.1	50	5.2	95	7.6	93	6.1
LEA had some other method for recovering costs	1427	18.4	137	22.6	370	22.0	186	19.0	201	27.2	85	8.8	210	16.8	239	15.6
<b>Total LEAs that had an indirect cost rate, allocation plan or other method of recovering indirect costs (b)</b>	<b>7751</b>	<b>100.0</b>	<b>608</b>	<b>100.0</b>	<b>1681</b>	<b>100.0</b>	<b>977</b>	<b>100.0</b>	<b>738</b>	<b>100.0</b>	<b>966</b>	<b>100.0</b>	<b>1250</b>	<b>100.0</b>	<b>1531</b>	<b>100.0</b>
LEA did not use an indirect cost rate	2237	40.2	225	53.1	560	50.1	318	51.3	215	51.6	228	27.0	464	52.1	227	18.2
LEA used or planned to use an indirect cost rate	3324	59.8	199	46.9	558	49.9	302	48.7	202	48.4	617	73.0	427	47.9	1020	81.8
<b>Total LEAs that had an indirect cost rate that indicated whether they used or planned to use it (c)</b>	<b>5561</b>	<b>100.0</b>	<b>423</b>	<b>100.0</b>	<b>1118</b>	<b>100.0</b>	<b>620</b>	<b>100.0</b>	<b>417</b>	<b>100.0</b>	<b>844</b>	<b>100.0</b>	<b>890</b>	<b>100.0</b>	<b>1247</b>	<b>100.0</b>
Restricted only	1933	58.1	133	66.8	280	50.2	152	50.3	157	77.8	201	32.6	314	73.6	696	68.2
Unrestricted only	404	12.2	20	10.0	132	23.7	33	11.0	30	14.6	94	15.2	43	10.1	53	5.2
Both restricted and unrestricted	794	23.9	33	16.6	117	21.0	74	24.6	15	7.6	299	48.5	25	5.9	229	22.5
Unknown	193	5.8	13	6.6	29	5.2	42	14.1	0	0.0	23	3.7	44	10.4	42	4.1
<b>Total LEAs that had and used or planned to use an indirect cost rate in SY 2011-2012 (d)</b>	<b>3324</b>	<b>100.0</b>	<b>199</b>	<b>100.0</b>	<b>558</b>	<b>100.0</b>	<b>302</b>	<b>100.0</b>	<b>202</b>	<b>100.0</b>	<b>617</b>	<b>100.0</b>	<b>427</b>	<b>100.0</b>	<b>1020</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 2e, 2f, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions.

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Information on Total Number of Weighted Respondents:

- (a) A weighted total of 14022 LEAs are represented in the survey.
- (b) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.
- (c) A weighted total of 6022 LEAs had an indirect cost rate, of which 5561 responded to this question (437 responded Don't Know and 24 did not answer this question).
- (d) A weighted total of 3324 LEAs had and used or planned to use an indirect cost rate in SY 2011-2012.

**Exhibit E-2. Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs to Grants or Programs in SY 2011–2012**

Methods LEAs Used or Planned to Use to Allocate or Charge Indirect Costs to Grants or Programs in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Charged indirect costs for all grants or programs using an indirect cost rate	814	10.5	46	7.6	59	3.5	68	7.0	83	11.2	68	7.1	103	8.2	387	25.3
Charged indirect costs for some grants or programs using an indirect cost rate	2456	31.7	146	24.0	499	29.7	226	23.1	119	16.2	544	56.3	289	23.1	633	41.4
Charged indirect costs using an indirect cost rate, but did not specify whether it was for all or some grants or programs	54	0.7	7	1.1	0	0.0	8	0.9	0	0.0	4	0.4	35	2.8	0	0.0
Charged indirect costs for all grants or programs using an unspecified indirect cost method <sup>a</sup>	239	3.1	7	1.1	45	2.7	0	0.0	30	4.1	46	4.8	8	0.7	103	6.7
Charged indirect costs for some grants or programs using an unspecified indirect cost method <sup>a</sup>	2319	29.9	210	34.5	545	32.4	374	38.3	276	37.4	168	17.4	444	35.5	302	19.7
Charged indirect costs using an unspecified indirect cost method <sup>a</sup> but did not specify whether it was for all or some grants or programs	624	8.0	61	10.1	223	13.3	102	10.4	68	9.2	19	2.0	115	9.2	35	2.3
Had an indirect cost method but did not charge indirect costs to any grant or program	1245	16.1	132	21.7	310	18.4	199	20.4	162	21.9	116	12.0	256	20.5	71	4.6
<b>Total LEAs (a)</b>	<b>7751</b>	<b>100.0</b>	<b>608</b>	<b>100.0</b>	<b>1681</b>	<b>100.0</b>	<b>977</b>	<b>100.0</b>	<b>738</b>	<b>100.0</b>	<b>966</b>	<b>100.0</b>	<b>1250</b>	<b>100.0</b>	<b>1531</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 2e, 2f, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions.

<sup>a</sup> Unspecified indirect cost method may be an indirect cost rate, cost allocation plan, or other method.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.

**Exhibit E-3. LEAs that Calculated or Planned to Calculate Indirect Costs to Foodservice in SY 2011-2012**

LEAs that Calculated or Planned to Calculate Indirect Costs to Foodservice in SY 2011-2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0	379	66.8	858	56.0	517	58.5	490	73.1	301	32.2	876	75.4	628	42.2
LEA had not yet decided to calculate foodservice costs	425	5.9	61	10.8	58	3.8	71	8.0	38	5.6	4	0.4	114	9.8	79	5.3
Calculated indirect costs to foodservice	2762	38.2	127	22.4	616	40.2	296	33.5	143	21.3	628	67.3	171	14.7	780	52.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>567</b>	<b>100.0</b>	<b>1533</b>	<b>100.0</b>	<b>884</b>	<b>100.0</b>	<b>670</b>	<b>100.0</b>	<b>934</b>	<b>100.0</b>	<b>1162</b>	<b>100.0</b>	<b>1487</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

**Exhibit E-4. LEAs that Charged and Recovered Indirect Costs for Foodservice for SY 2011–2012**

LEAs that Charged and Recovered Indirect Costs for Foodservice for SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Percent
LEA charged or will charge all indirect costs calculated for foodservice	824	11.4	20	3.7	176	10.9	47	5.2	15	2.2	193	22.3	51	4.3	322	22.8
LEA charged or will charge some indirect costs calculated for foodservice	1065	14.8	47	8.4	323	20.1	104	11.5	45	6.6	254	29.4	60	5.0	232	16.4
LEA charged or will charge some indirect costs calculated for foodservice	796	11.0	89	16.0	177	11.0	156	17.3	75	10.8	28	3.3	167	14.0	105	7.5
LEA charged or will charge no indirect costs calculated for foodservice	4585	62.8	399	71.9	932	58.0	594	66.0	557	80.4	391	45.1	910	76.6	753	53.3
<b>Total LEAs who indicated whether or not they charged or will charge indirect costs calculated for foodservice (a)</b>	<b>7221</b>	<b>100.0</b>	<b>554</b>	<b>100.0</b>	<b>1608</b>	<b>100.0</b>	<b>901</b>	<b>100.0</b>	<b>692</b>	<b>100.0</b>	<b>866</b>	<b>100.0</b>	<b>1187</b>	<b>100.0</b>	<b>1411</b>	<b>100.0</b>
LEA recovered or planned to recover all indirect costs calculated for foodservice	1339	70.9	47	69.6	279	55.9	84	55.3	31	50.4	312	69.8	93	84.4	494	89.3
LEA recovered or planned to recover some indirect costs calculated for foodservice	315	16.7	0	0.0	146	29.2	0	0.0	30	49.6	113	25.2	8	7.5	18	3.2
LEA recovered or planned to recover none of the indirect costs calculated for foodservice	235	12.4	20	30.4	74	14.9	68	44.7	0	0.0	22	4.9	9	8.1	42	7.6
<b>Total LEAs that charged or will charge all or some indirect costs calculated for foodservice in SY 2011-2012 (b)</b>	<b>1889</b>	<b>100.0</b>	<b>67</b>	<b>100.0</b>	<b>499</b>	<b>100.0</b>	<b>151</b>	<b>100.0</b>	<b>61</b>	<b>100.0</b>	<b>447</b>	<b>100.0</b>	<b>111</b>	<b>100.0</b>	<b>554</b>	<b>100.0</b>
Mean percent of indirect costs calculated for foodservice charged		49.5		35.1		49.2		32.6		16.5		50.5		47.2		63.1
Median percent of indirect costs calculated for foodservice charged		39.1		4.8		28.4		19.5		0.0		41.6		27.1		95.6
Standard deviation		126.0		114.8		175.3		116.9		91.4		95.3		136.3		133.2

Source: LEA Business Manager Web Survey (Qs 10a,10c, 11b, 11c, 11d, 11f, 12a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7221 provided information on the amount of indirect costs charged to school foodservice or indicated they did not calculate indirect costs for school foodservice (205 responded Don't Know to the key components of the information used to determine percentage charged, and 326 did not respond to either the key components of the information used to determine percentage checked or to calculating indirect costs).

(b) A weighted total of 1889 LEAs indicated what portion of indirect costs charged to foodservice were or will be recovered.

RQ.3: What is the process being used by LEAs to calculate indirect costs? Does this vary by program?

**Exhibit E-5. Method LEAs Used or Planned to Use to Calculate Indirect Costs for Foodservice in SY 2011–2012**

Method LEAs Used or Planned to Use to Calculate Indirect Costs for Foodservice in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for foodservice	4474	61.8	440	77.6	917	59.8	588	66.5	528	78.7	305	32.7	991	85.3	707	47.5
LEA calculated indirect costs for foodservice	2762	38.2	127	22.4	616	40.2	296	33.5	143	21.3	628	67.3	171	14.7	780	52.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>567</b>	<b>100.0</b>	<b>1533</b>	<b>100.0</b>	<b>884</b>	<b>100.0</b>	<b>670</b>	<b>100.0</b>	<b>934</b>	<b>100.0</b>	<b>1162</b>	<b>100.0</b>	<b>1487</b>	<b>100.0</b>
LEA did not specify who provided method	529	19.2	34	27.0	103	16.7	108	36.6	68	47.5	59	9.4	26	15.2	131	16.7
LEA used a method provided by the State	2050	74.2	67	52.5	440	71.3	162	54.7	45	31.5	560	89.1	136	79.5	641	82.2
LEA used its own method or formula	182	6.6	26	20.5	74	12.0	26	8.7	30	21.1	9	1.4	9	5.2	8	1.1
<b>LEA calculated indirect costs to foodservice (b)</b>	<b>2762</b>	<b>100.0</b>	<b>127</b>	<b>100.0</b>	<b>616</b>	<b>100.0</b>	<b>296</b>	<b>100.0</b>	<b>143</b>	<b>100.0</b>	<b>628</b>	<b>100.0</b>	<b>171</b>	<b>100.0</b>	<b>780</b>	<b>100.0</b>
Restricted indirect cost rate based on State formula	751	43.3	33	83.0	117	32.1	36	28.6	7	23.7	89	18.7	51	54.7	418	68.8
Unrestricted Indirect cost rate based on State formula	293	16.9	0	0.0	132	36.1	25	19.6	8	25.4	94	19.8	17	18.2	18	2.9
Unknown type of indirect cost rate based on State formula	692	39.9	7	17.0	116	31.8	66	51.8	15	50.9	290	61.4	25	27.1	172	28.3
<b>LEA used a method provided by the State (c)</b>	<b>1736</b>	<b>100.0</b>	<b>40</b>	<b>100.0</b>	<b>366</b>	<b>100.0</b>	<b>128</b>	<b>100.0</b>	<b>30</b>	<b>100.0</b>	<b>473</b>	<b>100.0</b>	<b>93</b>	<b>100.0</b>	<b>607</b>	<b>100.0</b>
Restricted indirect cost rate	9	5.9	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	9	100.0		
Unrestricted indirect cost rate	14	9.0	7	33.3	0	0.0	0	0.0	7	23.8	0	0.0	0	0.0		
Unknown type of indirect cost rate	8	5.5	0	0.0	0	0.0	8	32.3	0	0.0	0	0.0	0	0.0		
Other	122	79.7	13	66.7	59	100.0	17	67.7	23	76.2	9	100.0	0	0.0		
<b>LEA used its own method or formula (d)</b>	<b>153</b>	<b>100.0</b>	<b>20</b>	<b>100.0</b>	<b>59</b>	<b>100.0</b>	<b>26</b>	<b>100.0</b>	<b>30</b>	<b>100.0</b>	<b>9</b>	<b>100.0</b>	<b>9</b>	<b>100.0</b>	<b>0</b>	

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2f, 3b, 3d, 10a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The total weighted number of LEAs that had each type of indirect cost rate for any program includes: 2726 had a restricted rate, 1198 had an unrestricted rate, and 193 had an unknown rate.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

(b) A weighted total of 2762 LEAs calculated or planned to calculate indirect costs to foodservice. 86 LEAs indicated having used both a State-approved method and its own method or formula, and these LEAs are included with "LEA did not specify who provided method."

(c) A weighted total of 2050 LEAs calculated or planned to calculate indirect costs to foodservice and used a method provided by the state; of which 1736 responded to this question (315 did not answer this question).

(d) A weighted total of 182 LEAs calculated or planned to calculate indirect costs to foodservice and used its own method or formula; of which 153 responded to this question (29 did not answer this question).

**Exhibit E-6. Method LEAs Used or Planned to Use to Calculate Indirect Costs for Other Programs Receiving Federal Funds in SY 2011-2012**

Method LEAs Used or Planned to Use to Calculate Indirect Costs for Other Programs Receiving Federal Funds in SY 2011-2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for other programs receiving federal funds	1383	21.9	155	32.6	413	29.8	272	39.2	104	19.9	157	18.8	202	21.0	80	5.6
LEA calculated indirect costs for other programs receiving federal funds	4933	78.1	321	67.4	972	70.2	422	60.8	419	80.1	677	81.2	757	79.0	1364	94.4
<b>Total LEAs that indicated whether they calculated indirect costs for other programs receiving federal funds (a)</b>	<b>6316</b>	<b>100.0</b>	<b>477</b>	<b>100.0</b>	<b>1385</b>	<b>100.0</b>	<b>695</b>	<b>100.0</b>	<b>523</b>	<b>100.0</b>	<b>834</b>	<b>100.0</b>	<b>959</b>	<b>100.0</b>	<b>1444</b>	<b>100.0</b>
LEA did not specify who provided method	1227	24.9	89	27.8	310	31.9	144	34.1	178	42.5	66	9.7	192	25.4	248	18.2
LEA used a method provided by the State	3577	72.5	212	66.0	647	66.5	261	61.9	196	46.7	606	89.6	547	72.3	1108	81.2
LEA used its own method or formula	128	2.6	20	6.3	15	1.6	17	4.0	45	10.8	5	0.7	18	2.4	8	0.6
<b>LEA calculated indirect costs for other programs (b)</b>	<b>4933</b>	<b>100.0</b>	<b>321</b>	<b>100.0</b>	<b>972</b>	<b>100.0</b>	<b>422</b>	<b>100.0</b>	<b>419</b>	<b>100.0</b>	<b>677</b>	<b>100.0</b>	<b>757</b>	<b>100.0</b>	<b>1364</b>	<b>100.0</b>
Restricted indirect cost rate based on State formula	1742	63.4	106	72.7	280	59.5	101	67.5	128	81.0	178	33.8	288	87.1	662	68.4
Unrestricted indirect cost rate based on State formula	215	7.8	7	4.6	73	15.6	0	0.0	15	9.3	59	11.2	9	2.6	53	5.4
Unknown type of indirect cost rate based on State formula	792	28.8	33	22.7	117	24.9	49	32.5	15	9.7	290	55.0	34	10.3	254	26.2
<b>LEA used a method provided by the State (c)</b>	<b>2749</b>	<b>100.0</b>	<b>146</b>	<b>100.0</b>	<b>470</b>	<b>100.0</b>	<b>150</b>	<b>100.0</b>	<b>158</b>	<b>100.0</b>	<b>527</b>	<b>100.0</b>	<b>330</b>	<b>100.0</b>	<b>968</b>	<b>100.0</b>
Restricted indirect cost rate	16	14.2	7	52.2	0	0.0	0	0.0	0	0.0	0	0.0	9	50.0	.	.
Unrestricted indirect cost rate	15	13.0	0	0.0	0	0.0	0	0.0	15	32.6	0	0.0	0	0.0	.	.
Unknown type of indirect cost rate	8	7.3	0	0.0	0	0.0	8	50.0	0	0.0	0	0.0	0	0.0	.	.
Other	74	65.5	7	47.8	15	100.0	8	50.0	31	67.4	5	100.0	9	50.0	.	.
<b>LEA used its own method or formula (d)</b>	<b>114</b>	<b>100.0</b>	<b>14</b>	<b>100.0</b>	<b>15</b>	<b>100.0</b>	<b>17</b>	<b>100.0</b>	<b>45</b>	<b>100.0</b>	<b>5</b>	<b>100.0</b>	<b>18</b>	<b>100.0</b>	<b>.</b>	<b>.</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2f, 3a, 3b, 3d, 13a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The total weighted number of LEAs that had each type of indirect cost rate for any program includes: 2726 had a restricted rate, 1198 had an unrestricted rate, and 193 had an unknown rate.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6746 LEAs had an indirect cost rate, allocation plan or other method of recovering costs, of which 6316 responded to this question (400 responded Don't Know and 30 did not answer this question).

(b) A weighted total of 4933 LEAs indicated they calculated indirect costs to other programs receiving federal funds. 66 LEAs indicated having used both a State-approved method and its own method or formula, and these LEAs are included with "LEA did not specify who provided method."

(c) A weighted total of 3577 LEAs indicated they calculated indirect costs to other programs receiving federal funds and used a method provided by the state of which 2749 responded to this question (828 did not answer this question).

(d) A weighted total of 128 LEAs indicated they calculated indirect costs to other programs receiving federal funds and used its own method or formula; of which 114 responded to this question (15 did not answer this question).

**Exhibit E-7. Unrestricted Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Unrestricted Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate for foodservice	1152	65.5	26	49.8	176	50.1	87	60.8	15	39.8	188	41.5	85	83.7	573	93.1
LEA had an unrestricted indirect cost rate for foodservice	605	34.5	27	50.2	175	49.9	56	39.2	22	60.2	266	58.5	17	16.3	43	6.9
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>	<b>53</b>	<b>100.0</b>	<b>351</b>	<b>100.0</b>	<b>144</b>	<b>100.0</b>	<b>37</b>	<b>100.0</b>	<b>454</b>	<b>100.0</b>	<b>102</b>	<b>100.0</b>	<b>616</b>	<b>100.0</b>
Rate ≤5%	28	4.7	0	0.0	15	8.3	0	0.0	0	0.0	13	4.9	0	0.0	0	0.0
<5% rate ≤10%	115	19.5	0	0.0	14	8.2	9	19.1	8	50.0	84	31.7	0	0.0	0	0.0
<10% rate ≤15%	312	52.8	20	75.5	117	67.1	28	58.7	8	50.0	122	45.8	8	50.0	8	19.6
<15% rate ≤20%	102	17.3	0	0.0	29	16.4	11	22.2	0	0.0	28	10.6	8	50.0	26	60.8
<20% rate ≤25%	27	4.6	0	0.0	0	0.0	0	0.0	0	0.0	19	7.0	0	0.0	8	19.6
Rate>25%	7	1.1	7	24.5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
<b>Total LEAs that provided the unrestricted indirect cost rate used for foodservice (b)</b>	<b>590</b>	<b>100.0</b>	<b>27</b>	<b>100.0</b>	<b>175</b>	<b>100.0</b>	<b>48</b>	<b>100.0</b>	<b>15</b>	<b>100.0</b>	<b>266</b>	<b>100.0</b>	<b>17</b>	<b>100.0</b>	<b>43</b>	<b>100.0</b>
Mean unrestricted indirect cost rate		13.7		34.8		12.7		12.8		11.0		11.8		16.5		16.9
Median unrestricted indirect cost rate		12.6		14.3		12.5		12.0		11.0		12.0		16.5		15.7
Standard deviation		26.1		110.6		15.3		6.8		7.8		9.4		10.2		13.7

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 605 LEAs provided an unrestricted indirect cost rate for foodservice; of which 590 responded to this question (15 did not answer this question).

**Exhibit E-8. Restricted Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Restricted Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate for foodservice	1197	68.1	40	74.9	263	74.8	89	61.9	22	60.2	372	82.1	77	75.0	334	54.2
LEA had a restricted indirect cost rate for foodservice	560	31.9	13	25.1	88	25.2	55	38.1	15	39.8	81	17.9	25	25.0	282	45.8
<b>Total LEAs that indicated whether they had a restricted indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>	<b>53</b>	<b>100.0</b>	<b>351</b>	<b>100.0</b>	<b>144</b>	<b>100.0</b>	<b>37</b>	<b>100.0</b>	<b>454</b>	<b>100.0</b>	<b>102</b>	<b>100.0</b>	<b>616</b>	<b>100.0</b>
Rate ≤5%	385	73.4	13	100.0	44	59.0	38	100.0	8	51.8	43	56.7	17	66.3	222	78.6
<5% rate ≤10%	114	21.8	0	0.0	30	41.0	0	0.0	0	0.0	24	30.7	9	33.7	52	18.4
<10% rate ≤15%	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
<15% rate ≤20%	10	1.8	0	0.0	0	0.0	0	0.0	0	0.0	10	12.6	0	0.0	0	0.0
<20% rate ≤25%	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Rate>25%	15	3.0	0	0.0	0	0.0	0	0.0	7	48.2	0	0.0	0	0.0	8	3.0
<b>Total LEAs that provided the restricted indirect cost rate used for foodservice (b)</b>	<b>524</b>	<b>100.0</b>	<b>13</b>	<b>100.0</b>	<b>74</b>	<b>100.0</b>	<b>38</b>	<b>100.0</b>	<b>15</b>	<b>100.0</b>	<b>77</b>	<b>100.0</b>	<b>25</b>	<b>100.0</b>	<b>282</b>	<b>100.0</b>
Mean restricted indirect cost rate		6.2		1.9		4.7		3.2		41.8		6.0		3.1		5.6
Median restricted indirect cost rate		4.2		2.4		4.7		3.8		1.6		4.6		2.2		4.3
Standard deviation		30.9		2.0		7.4		4.1		160.4		11.3		6.1		20.9

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 560 LEAs indicated they used a restricted indirect cost rate for foodservice, of which 524 responded to this question (36 did not answer this question).

Because of the extremely small number of LEAs reporting a restricted indirect cost rate for foodservice, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit E-9. Unrestricted Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Unrestricted Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate for other programs receiving federal funds	2126	64.0	146	73.4	309	55.3	194	64.3	157	77.8	224	36.3	358	84.0	738	72.4
LEA had an unrestricted indirect cost rate for other programs receiving federal funds	1198	36.0	53	26.6	249	44.7	108	35.7	45	22.2	393	63.7	68	16.0	282	27.6
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>	<b>199</b>	<b>100.0</b>	<b>558</b>	<b>100.0</b>	<b>302</b>	<b>100.0</b>	<b>202</b>	<b>100.0</b>	<b>617</b>	<b>100.0</b>	<b>427</b>	<b>100.0</b>	<b>1020</b>	<b>100.0</b>
Rate ≤5%	95	8.1	0	0.0	0	0.0	0	0.0	7	18.9	36	9.1	17	25.3	35	12.5
<5% rate ≤10%	251	21.3	13	28.6	29	11.6	9	9.2	8	20.2	103	26.3	17	25.3	71	25.2
<10% rate ≤15%	453	38.5	13	28.6	162	64.9	46	45.8	23	60.8	166	42.3	8	12.2	35	12.5
<15% rate ≤20%	220	18.7	7	14.1	43	17.4	36	36.6	0	0.0	55	14.0	17	24.7	62	22.0
<20% rate ≤25%	113	9.6	7	14.6	15	6.1	8	8.4	0	0.0	23	6.0	9	12.5	51	18.1
Rate>25%	43	3.7	7	14.1	0	0.0	0	0.0	0	0.0	9	2.3	0	0.0	28	9.8
<b>Total LEAs that provided the unrestricted indirect cost rate for other programs receiving federal funds (b)</b>	<b>1176</b>	<b>100.0</b>	<b>46</b>	<b>100.0</b>	<b>249</b>	<b>100.0</b>	<b>100</b>	<b>100.0</b>	<b>38</b>	<b>100.0</b>	<b>393</b>	<b>100.0</b>	<b>68</b>	<b>100.0</b>	<b>282</b>	<b>100.0</b>
Mean unrestricted indirect cost rate		13.7		25.2		13.8		14.6		9.5		12.1		11.1		14.8
Median unrestricted indirect cost rate		13.0		12.4		13.7		14.7		10.4		12.2		9.1		12.6
Standard deviation		24.0		85.0		12.9		10.0		10.7		11.4		21.7		27.9

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 1198 LEAs indicated they used an unrestricted indirect cost rate for other grants or programs, of which 1176 responded to this question (22 did not answer this question).

**Exhibit E-10. Restricted Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Restricted Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate for other programs receiving federal funds	598	18.0	33	16.5	161	28.9	76	25.1	30	14.6	116	18.9	87	20.5	95	9.3
LEA had a restricted indirect cost rate for other programs receiving federal funds	2726	82.0	166	83.5	397	71.1	226	74.9	172	85.4	500	81.1	339	79.5	925	90.7
<b>Total LEAs that indicated whether they used a restricted indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>	<b>199</b>	<b>100.0</b>	<b>558</b>	<b>100.0</b>	<b>302</b>	<b>100.0</b>	<b>202</b>	<b>100.0</b>	<b>617</b>	<b>100.0</b>	<b>427</b>	<b>100.0</b>	<b>1020</b>	<b>100.0</b>
Rate ≤5%	1815	71.3	146	100.0	205	55.6	176	83.7	158	95.7	350	81.9	220	68.3	561	61.7
<5% rate ≤10%	580	22.8	0	0.0	149	40.5	17	8.0	0	0.0	52	12.1	85	26.5	278	30.6
<10% rate ≤15%	95	3.7	0	0.0	15	3.9	0	0.0	0	0.0	10	2.4	8	2.6	62	6.8
<15% rate ≤20%	10	0.4	0	0.0	0	0.0	0	0.0	0	0.0	10	2.3	0	0.0	0	0.0
<20% rate ≤25%	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Rate>25%	47	1.8	0	0.0	0	0.0	17	8.3	7	4.3	6	1.3	8	2.6	8	0.9
<b>Total LEAs that provided the restricted indirect cost rate for other programs receiving federal funds (b)</b>	<b>2547</b>	<b>100.0</b>	<b>146</b>	<b>100.0</b>	<b>368</b>	<b>100.0</b>	<b>210</b>	<b>100.0</b>	<b>165</b>	<b>100.0</b>	<b>427</b>	<b>100.0</b>	<b>322</b>	<b>100.0</b>	<b>909</b>	<b>100.0</b>
Mean restricted indirect cost rate		5.7		2.5		5.2		11.6		6.1		5.0		5.0		5.5
Median restricted indirect cost rate		3.7		2.3		4.6		4.0		2.5		2.6		3.0		4.5
Standard deviation		30.0		3.0		11.6		79.6		47.1		24.5		24.8		13.3

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 2726 LEAs indicated they used a restricted indirect cost rate for other grants or programs, of which 2547 responded to this question (180 did not answer this question).

**Exhibit E-11. Unknown/Other Type of Indirect Cost Rates Used or Planned to be used for Foodservice in SY 2011–2012**

Unknown/Other Type of Indirect Cost Rates Used or Planned to be Used for Foodservice in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate for foodservice	1369	77.9	46	87.7	337	95.9	116	81.0	37	100.0	361	79.6	76	74.8	394	64.0
LEA had an unknown/other type of indirect cost rate for foodservice	388	22.1	7	12.3	15	4.1	27	19.0	0	0.0	92	20.4	26	25.2	222	36.0
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate for foodservice (a)</b>	<b>1757</b>	<b>100.0</b>	<b>53</b>	<b>100.0</b>	<b>351</b>	<b>100.0</b>	<b>144</b>	<b>100.0</b>	<b>37</b>	<b>100.0</b>	<b>454</b>	<b>100.0</b>	<b>102</b>	<b>100.0</b>	<b>616</b>	<b>100.0</b>
Rate ≤5%	255	65.8	7	100.0	0	0.0	8	30.5			19	20.1	9	33.3	213	96.2
<5% rate ≤10%	55	14.1	0	0.0	0	0.0	19	69.5			28	29.8	0	0.0	8	3.8
<10% rate ≤15%	37	9.6	0	0.0	15	100.0	0	0.0			23	24.6	0	0.0	0	0.0
<15% rate ≤20%	27	7.0	0	0.0	0	0.0	0	0.0			19	20.3	9	33.3	0	0.0
<20% rate ≤25%	9	2.2	0	0.0	0	0.0	0	0.0			0	0.0	9	33.3	0	0.0
Rate>25%	5	1.2	0	0.0	0	0.0	0	0.0			5	5.2	0	0.0	0	0.0
<b>Total all LEAs that provided the unknown/other type of indirect cost rate for foodservice (b)</b>	<b>388</b>	<b>100.0</b>	<b>7</b>	<b>100.0</b>	<b>15</b>	<b>100.0</b>	<b>27</b>	<b>100.0</b>			<b>92</b>	<b>100.0</b>	<b>26</b>	<b>100.0</b>	<b>222</b>	<b>100.0</b>
Mean indirect cost rate (unknown/other type)		7.2		2.5		13.9		6.6				11.0		12.8		4.8
Median indirect cost rate (unknown/other type)		4.8		2.5		13.9		5.1				11.7		15.2		4.8
Standard deviation		13.7						8.4				13.9		29.3		2.5

Source: LEA Business Manager Web Survey (Qs 2g, 11c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1822 LEAs provided an indirect cost rate for foodservice, of which 1757 responded to this question (51 responded Don't Know and 14 did not answer this question).

(b) A weighted total of 388 LEAs provided an unknown/other type of indirect cost rate for foodservice.

Because of the extremely small number of LEAs reporting an unknown/other type indirect cost rate for foodservice, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit E-12. Unknown/Other Type of Indirect Cost Rates Used or Planned to be used for Other Programs Receiving Federal Funds in SY 2011–2012**

Unknown/Other Type of Indirect Cost Rates Used or Planned to be Used for Other Programs Receiving Federal Funds in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate for other programs receiving federal funds	3131	94.2	186	93.4	529	94.8	260	85.9	202	100.0	594	96.3	383	89.6	978	95.9
LEA had an unknown/other type of indirect cost rate for other programs receiving federal funds	193	5.8	13	6.6	29	5.2	42	14.1	0	0.0	23	3.7	44	10.4	42	4.1
<b>Total LEAs that indicated they had an unknown/other type of indirect cost rate for other programs receiving federal funds (a)</b>	<b>3324</b>	<b>100.0</b>	<b>199</b>	<b>100.0</b>	<b>558</b>	<b>100.0</b>	<b>302</b>	<b>100.0</b>	<b>202</b>	<b>100.0</b>	<b>617</b>	<b>100.0</b>	<b>427</b>	<b>100.0</b>	<b>1020</b>	<b>100.0</b>
Rate ≤5%	68	47.6	7	100.0	14	100.0	0	0.0			5	25.9	8	31.7	34	80.0
<5% rate ≤10%	49	34.3	0	0.0	0	0.0	17	51.2			5	25.9	18	68.3	8	20.0
<10% rate ≤15%	4	2.9	0	0.0	0	0.0	0	0.0			4	22.3	0	0.0	0	0.0
<15% rate ≤20%	13	9.3	0	0.0	0	0.0	8	24.4			5	25.9	0	0.0	0	0.0
<20% rate ≤25%	0	0.0	0	0.0	0	0.0	0	0.0			0	0.0	0	0.0	0	0.0
Rate>25%	8	5.9	0	0.0	0	0.0	8	24.4			0	0.0	0	0.0	0	0.0
<b>Total all LEAs that provided the unknown/other type of indirect cost rate for other programs receiving federal funds (b)</b>	<b>142</b>	<b>100.0</b>	<b>7</b>	<b>100.0</b>	<b>14</b>	<b>100.0</b>	<b>34</b>	<b>100.0</b>	<b>0</b>		<b>19</b>	<b>100.0</b>	<b>26</b>	<b>100.0</b>	<b>42</b>	<b>100.0</b>
Mean indirect cost rate (unknown/other type)		7.7		2.5		3.0		15.0				10.8		4.2		4.9
Median indirect cost rate (unknown/other type)		5.1		2.5		3.0		10.0				8.9		5.1		4.8
Standard deviation		17.4						22.4				11.1		6.5		0.7

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 2g)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Some responses represented in the table are based on multiple questions. Any rate less than 1% was deemed an outlier and set to missing.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3324 LEAs provided an indirect cost rate for other grants or programs.

(b) A weighted total of 193 LEAs indicated they used an unknown/other type of indirect cost rate for other grants or programs, of which 142 responded to this question (51 did not answer this question).

Because of the extremely small number of LEAs reporting an unknown/other type of indirect cost rate for other programs, the frequency distribution may not be appropriate for presentation or analysis.

RQ.4: What special functions are included in indirect cost pools (accounting and finance, purchasing, payroll/personnel, equipment maintenance, etc.)? Do these special functions ever include portions of teachers' salaries?

**Exhibit E-13. Support Functions Treated as Indirect Costs in the LEA Unrestricted Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Unrestricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate	2894	40.4	350	63.8	385	25.6	247	29.1	274	41.9	102	10.9	438	36.8	1098	73.8
LEA had an unrestricted indirect cost rate	4276	59.6	198	36.2	1118	74.4	602	70.9	380	58.1	836	89.1	751	63.2	390	26.2
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate (a)</b>	<b>7169</b>	<b>100.0</b>	<b>548</b>	<b>100.0</b>	<b>1503</b>	<b>100.0</b>	<b>849</b>	<b>100.0</b>	<b>655</b>	<b>100.0</b>	<b>938</b>	<b>100.0</b>	<b>1189</b>	<b>100.0</b>	<b>1488</b>	<b>100.0</b>
LEA had an unrestricted indirect cost rate (b)	4276	100.0	198	100.0	1118	100.0	602	100.0	380	100.0	836	100.0	751	100.0	390	100.0
Accounting, budget, finance and payroll	3689	86.3	165	83.6	851	76.1	535	88.8	306	80.6	803	96.0	664	88.4	365	93.6
Data processing operations and programming	3559	83.2	165	83.6	837	74.8	535	88.8	306	80.6	696	83.2	664	88.4	355	91.2
Administration of personnel, benefits and human resources	3636	85.0	165	83.6	851	76.1	535	88.8	306	80.6	749	89.6	664	88.4	365	93.6
Purchasing and contracting	3669	85.8	165	83.6	851	76.1	535	88.8	306	80.6	799	95.5	664	88.4	348	89.3
General administration and policy	1898	44.4	106	53.7	676	60.5	226	37.6	54	14.1	445	53.3	162	21.6	227	58.4
School board	729	17.0	99	50.1	262	23.4	74	12.4	54	14.1	119	14.3	104	13.8	17	4.3
Custodial and janitorial	3269	76.5	165	83.6	778	69.6	535	88.8	61	16.1	710	84.9	664	88.4	356	91.4
Building operations and maintenance	3611	84.5	165	83.6	866	77.4	543	90.2	306	80.6	710	84.9	672	89.5	348	89.3
Equipment and vehicle operations and maintenance	2685	62.8	165	83.2	437	39.1	276	45.9	306	80.6	651	77.9	501	66.8	348	89.3
Refuse disposal, pest control, other sanitation	3484	81.5	165	83.6	851	76.1	543	90.2	306	80.6	598	71.5	672	89.5	347	89.1
Security	2983	69.8	165	83.6	837	74.8	516	85.8	306	80.6	656	78.5	162	21.6	339	86.9
Storage and transportation of goods	2017	47.2	158	80.0	364	32.5	468	77.8	299	78.6	329	39.4	162	21.6	236	60.5
Providing and maintaining uniforms	1506	35.2	59	29.9	349	31.2	206	34.2	299	78.6	405	48.5	59	7.8	129	33.1
Medical/health services and supplies	709	16.6	13	6.6	276	24.7	130	21.6	54	14.1	57	6.9	59	7.8	121	30.9
Other support functions	157	3.7	0	0.0	0	0.0	74	12.4	15	4.0	0	0.0	67	9.0	0	0.0
Additional other support functions	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	152	3.5	0	0.0	0	0.0	0	0.0	0	0.0	84	10.0	59	7.6	9	2.4

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a). SEA Finance Officer Telephone Survey (Qs 4c, 4e).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 4376.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7169 responded to this question (269 responded Don't Know and 313 did not answer this question).

(b) A weighted total of 4276 LEAs indicated the support functions included in the unrestricted indirect cost rate.

**Exhibit E-14. Support Functions Treated as Indirect Costs in the LEA Restricted Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Restricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate	1552	20.8	184	31.4	370	23.0	186	21.0	208	30.1	102	10.7	245	20.2	256	16.9
LEA had a restricted indirect cost rate	5901	79.2	403	68.6	1237	77.0	698	79.0	484	69.9	854	89.3	969	79.8	1257	83.1
<b>Total LEAs that indicated whether they had a restricted indirect cost rate (a)</b>	<b>7454</b>	<b>100.0</b>	<b>587</b>	<b>100.0</b>	<b>1607</b>	<b>100.0</b>	<b>884</b>	<b>100.0</b>	<b>693</b>	<b>100.0</b>	<b>956</b>	<b>100.0</b>	<b>1214</b>	<b>100.0</b>	<b>1513</b>	<b>100.0</b>
LEA had a restricted indirect cost rate (b)	5901	100.0	403	100.0	1237	100.0	698	100.0	484	100.0	854	100.0	969	100.0	1257	100.0
Accounting, budget, finance and payroll	4999	84.7	344	85.5	793	64.1	579	83.0	365	75.3	840	98.4	855	88.3	1222	97.3
Data processing operations and programming	4870	82.5	324	80.4	866	70.0	571	81.8	365	75.3	729	85.4	856	88.3	1159	92.3
Administration of personnel, benefits and human resources	4848	82.2	186	46.1	896	72.5	563	80.6	365	75.3	786	92.1	830	85.7	1222	97.3
Purchasing and contracting	4721	80.0	179	44.4	779	63.0	579	83.0	336	69.4	832	97.4	856	88.3	1160	92.3
General administration and policy	428	7.2	20	5.1	44	3.6	0	0.0	91	18.7	107	12.5	17	1.7	149	11.8
School board	512	8.7	7	1.7	14	1.2	0	0.0	54	11.1	142	16.6	262	27.0	33	2.7
Custodial and janitorial	1410	23.9	20	4.9	29	2.3	139	19.9	335	69.2	83	9.7	518	53.5	287	22.8
Building operations and maintenance	1555	26.4	26	6.5	102	8.3	139	19.9	343	70.7	77	9.1	536	55.3	332	26.4
Equipment and vehicle operations and maintenance	1641	27.8	72	18.0	102	8.3	210	30.1	307	63.3	152	17.8	527	54.4	270	21.5
Refuse disposal, pest control, other sanitation	1535	26.0	33	8.1	161	13.0	147	21.1	299	61.7	91	10.7	527	54.4	278	22.1
Security	945	16.0	7	1.7	88	7.1	188	27.0	299	61.7	86	10.1	8	0.9	269	21.4
Storage and transportation of goods	2448	41.5	72	18.0	378	30.6	221	31.7	299	61.7	247	28.9	270	27.9	961	76.5
Providing and maintaining uniforms	869	14.7	66	16.3	291	23.5	81	11.5	299	61.7	82	9.6	8	0.9	43	3.4
Medical/health services and supplies	679	11.5	26	6.5	189	15.3	155	22.2	61	12.6	86	10.0	8	0.9	154	12.3
Other support functions	744	12.6	0	0.0	15	1.2	74	10.7	23	4.7	0	0.0	0	0.0	632	50.3
Additional other support functions	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	185	3.1	0	0.0	0	0.0	17	2.4	0	0.0	92	10.7	59	6.0	18	1.4

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a). SEA Finance Officer Telephone Survey (Qs 4c, 4e).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 5960.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7454 responded to this question (218 responded Don't Know and 79 did not answer this question).

(b) A weighted total of 5901 LEAs indicated the support functions included in the restricted indirect cost rate.

**Exhibit E-15. Support Functions Treated as Indirect Costs in the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate	6791	94.7	522	96.3	1370	91.1	782	94.0	588	87.8	925	98.4	1118	94.7	1488	98.9
LEA had an unknown/other type of indirect cost rate	378	5.3	20	3.7	133	8.9	50	6.0	82	12.2	15	1.6	62	5.3	17	1.1
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate (a)</b>	<b>7169</b>	<b>100.0</b>	<b>541</b>	<b>100.0</b>	<b>1503</b>	<b>100.0</b>	<b>832</b>	<b>100.0</b>	<b>669</b>	<b>100.0</b>	<b>939</b>	<b>100.0</b>	<b>1180</b>	<b>100.0</b>	<b>1504</b>	<b>100.0</b>
LEA had an unknown/other type of indirect cost rate (b)	378	100.0	20	100.0	133	100.0	50	100.0	82	100.0	15	100.0	62	100.0	17	100.0
Accounting, budget, finance and payroll	39	10.3	0	0.0	15	10.9	17	33.3	8	9.4	0	0.0	0	0.0	0	0.0
Data processing operations and programming	8	2.2	0	0.0	0	0.0	8	16.7	0	0.0	0	0.0	0	0.0	0	0.0
Administration of personnel, benefits and human resources	23	6.1	0	0.0	15	10.9	8	16.7	0	0.0	0	0.0	0	0.0	0	0.0
Purchasing and contracting	28	7.3	0	0.0	15	10.9	8	16.7	0	0.0	5	33.1	0	0.0	0	0.0
General administration and policy	23	6.1	0	0.0	15	10.9	8	16.7	0	0.0	0	0.0	0	0.0	0	0.0
School board	8	2.2	0	0.0	0	0.0	8	16.7	0	0.0	0	0.0	0	0.0	0	0.0
Custodial and janitorial	23	6.1	0	0.0	15	10.9	8	16.7	0	0.0	0	0.0	0	0.0	0	0.0
Building operations and maintenance	28	7.3	0	0.0	15	10.9	8	16.7	0	0.0	5	33.1	0	0.0	0	0.0
Equipment and vehicle operations and maintenance	23	6.1	0	0.0	15	10.9	8	16.7	0	0.0	0	0.0	0	0.0	0	0.0
Refuse disposal, pest control, other sanitation	31	8.1	0	0.0	15	10.9	8	16.7	8	9.4	0	0.0	0	0.0	0	0.0
Security	28	7.3	0	0.0	15	10.9	8	16.7	0	0.0	5	33.1	0	0.0	0	0.0
Storage and transportation of goods	35	9.2	0	0.0	15	10.9	8	16.7	7	8.8	5	33.1	0	0.0	0	0.0
Providing and maintaining uniforms	23	6.1	0	0.0	15	10.9	8	16.7	0	0.0	0	0.0	0	0.0	0	0.0
Medical/health services and supplies	28	7.3	0	0.0	15	10.9	8	16.7	0	0.0	5	33.1	0	0.0	0	0.0
Other support functions	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Additional other support functions	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	22	5.0	0	0.0	15	9.3	0	0.0	7	8.8	0	0.0	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 5, 6a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 445.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7169 responded to this question (186 responded Don't Know and 396 did not answer this question).

(b) A weighted total of 378 LEAs indicated the support functions included in the unknown/other type of indirect cost rate.

Because of the extremely small number of LEAs reporting the support functions treated as indirect costs in the LEA unknown/other type of indirect cost rate, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit E-16. Support Functions Treated as Indirect Costs in the LEA Other Allocation Plan in SY 2011–2012**

Support Functions Treated as Indirect Costs in the LEA Other Allocation Plan in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have another allocation plan	6639	94.6	522	96.3	1356	89.3	799	94.1	588	89.8	887	98.9	1084	95.3	1404	98.8
LEA had another allocation plan	379	5.4	20	3.7	163	10.7	50	5.9	67	10.2	10	1.1	53	4.7	17	1.2
<b>Total LEAs that indicated whether they had another allocation plan (a)</b>	<b>7018</b>	<b>100.0</b>	<b>541</b>	<b>100.0</b>	<b>1519</b>	<b>100.0</b>	<b>849</b>	<b>100.0</b>	<b>655</b>	<b>100.0</b>	<b>897</b>	<b>100.0</b>	<b>1137</b>	<b>100.0</b>	<b>1421</b>	<b>100.0</b>
LEA had another allocation plan (b)	379	100.0	20	100.0	163	100.0	50	100.0	67	100.0	10	100.0	53	100.0	17	100.0
Accounting, budget, finance and payroll	38	10.0	7	32.9	0	0.0	0	0.0	22	33.6	0	0.0	9	16.9	0	0.0
Data processing operations and programming	23	6.1	7	32.9	0	0.0	0	0.0	8	11.4	0	0.0	9	16.9	0	0.0
Administration of personnel, benefits and human resources	38	10.1	0	0.0	14	8.8	0	0.0	15	22.1	0	0.0	9	16.9	0	0.0
Purchasing and contracting	45	11.9	7	32.9	14	8.8	0	0.0	15	22.9	0	0.0	9	16.9	0	0.0
General administration and policy	23	6.1	7	32.9	0	0.0	0	0.0	8	11.4	0	0.0	9	16.9	0	0.0
School board	23	6.1	7	32.9	0	0.0	0	0.0	8	11.4	0	0.0	9	16.9	0	0.0
Custodial and janitorial	74	19.6	7	32.9	43	26.7	0	0.0	15	22.9	0	0.0	9	16.9	0	0.0
Building operations and maintenance	45	11.9	7	32.9	14	8.8	0	0.0	15	22.9	0	0.0	9	16.9	0	0.0
Equipment and vehicle operations and maintenance	46	12.1	0	0.0	14	8.8	0	0.0	22	33.6	0	0.0	9	16.9	0	0.0
Refuse disposal, pest control, other sanitation	74	19.6	7	32.9	43	26.7	0	0.0	15	22.9	0	0.0	9	16.9	0	0.0
Security	38	9.9	7	32.9	14	8.8	0	0.0	8	11.4	0	0.0	9	16.9	0	0.0
Storage and transportation of goods	17	4.4	0	0.0	0	0.0	0	0.0	8	11.4	0	0.0	9	16.9	0	0.0
Providing and maintaining uniforms	31	8.2	0	0.0	14	8.8	0	0.0	8	11.4	0	0.0	9	16.9	0	0.0
Medical/health services and supplies	17	4.4	0	0.0	0	0.0	0	0.0	8	11.4	0	0.0	9	16.9	0	0.0
Other support functions	9	2.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	9	16.9	0	0.0
Additional other support functions	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Teachers' salaries <sup>a</sup>	30	6.7	7	19.1	15	8.2	0	0.0	0	0.0	0	0.0	9	14.3	0	0.0

Source: LEA Business Manager Web Survey (Qs 3a, 5, 6a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

<sup>a</sup> This item is part of another series of questions. The base has a weighted n of 448.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7018 responded to this question (180 responded Don't Know and 553 did not answer this question).

(b) A weighted total of 379 LEAs indicated the support functions included in the other allocation plan.

Because of the extremely small number of LEAs reporting the support functions treated as indirect costs in the LEA other allocation plan, the frequency distribution may not be appropriate for presentation or analysis.

RQ.5: What types of programs or objectives are included in the base for computing indirect costs?

**Exhibit E-17. Programs or Objectives Included in the Direct Cost Base for the LEA Unrestricted Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Unrestricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unrestricted indirect cost rate	2894	40.4	350	64.6	385	25.6	247	29.1	274	41.9	102	10.9	438	36.8	1098	73.8
LEA had an unrestricted indirect cost rate	4271	59.6	192	35.4	1118	74.4	603	70.9	380	58.1	836	89.1	751	63.2	390	26.2
<b>Total LEAs that indicated whether they had an unrestricted indirect cost rate (a)</b>	<b>7164</b>	<b>100.0</b>	<b>541</b>	<b>100.0</b>	<b>1503</b>	<b>100.0</b>	<b>850</b>	<b>100.0</b>	<b>655</b>	<b>100.0</b>	<b>938</b>	<b>100.0</b>	<b>1189</b>	<b>100.0</b>	<b>1488</b>	<b>100.0</b>
LEA had an unrestricted indirect cost rate (b)	4271	100.0	192	100.0	1118	100.0	603	100.0	380	100.0	836	100.0	751	100.0	390	100.0
Regular day instructional programs	3770	88.3	165	86.4	956	85.5	535	88.7	299	78.6	803	96.0	664	88.3	348	89.3
Special education programs	3658	85.6	165	86.4	956	85.5	535	88.7	299	78.6	803	96.0	664	88.3	236	60.5
Occupational or career/technical day programs	3656	85.6	172	89.8	956	85.5	535	88.7	299	78.6	803	96.0	664	88.3	227	58.4
Adult education	3404	79.7	152	79.6	956	85.5	310	51.5	299	78.6	803	96.0	664	88.3	219	56.2
School lunch program or other foodservice	3449	80.8	73	38.0	985	88.1	319	52.9	299	78.6	744	89.0	672	89.5	356	91.4
U.S. Department of Education program not listed above	3317	77.7	59	30.9	956	85.5	476	79.0	299	78.6	740	88.4	560	74.5	227	58.4
Other Federal programs not listed above	3261	76.4	59	30.9	956	85.5	535	88.7	299	78.6	624	74.7	560	74.5	227	58.4
State programs not listed above	3243	75.9	59	30.9	956	85.5	535	88.7	299	78.6	607	72.5	560	74.5	227	58.4

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7). SEA Finance Officer Telephone Survey (Q 4d).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7164 responded to this question (266 responded Don't Know and 321 did not answer this question).

(b) A weighted total of 4271 LEAs indicated the programs or objectives included in the unrestricted indirect cost base.

**Exhibit E-18. Programs or Objectives Included in the Direct Cost Base for the LEA Restricted Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Restricted Indirect Cost Rate in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have a restricted indirect cost rate	1552	20.9	184	31.7	370	23.7	186	20.6	208	30.1	102	10.8	245	20.2	256	16.8
LEA had a restricted indirect cost rate	5868	79.1	396	68.3	1193	76.3	715	79.4	484	69.9	845	89.2	969	79.8	1266	83.2
<b>Total LEAs that indicated whether they had a restricted indirect cost rate (a)</b>	<b>7421</b>	<b>100.0</b>	<b>580</b>	<b>100.0</b>	<b>1563</b>	<b>100.0</b>	<b>901</b>	<b>100.0</b>	<b>693</b>	<b>100.0</b>	<b>947</b>	<b>100.0</b>	<b>1214</b>	<b>100.0</b>	<b>1522</b>	<b>100.0</b>
LEA had a restricted indirect cost rate (b)	5868	100.0	396	100.0	1193	100.0	715	100.0	484	100.0	845	100.0	969	100.0	1266	100.0
Regular day instructional programs	5142	87.6	330	83.4	956	80.2	596	83.3	372	76.8	826	97.8	855	88.3	1205	95.2
Special education programs	5043	85.9	330	83.4	971	81.4	596	83.3	379	78.3	826	97.8	855	88.3	1085	85.7
Occupational or career/technical day programs	4986	85.0	324	81.7	971	81.4	579	81.0	379	78.3	817	96.7	855	88.3	1060	83.7
Adult education	4411	75.2	159	40.1	956	80.2	339	47.3	351	72.4	803	95.0	838	86.5	965	76.2
School lunch program or other foodservice	4807	81.9	244	61.7	1001	83.9	389	54.4	387	79.9	768	90.9	882	91.0	1136	89.8
U.S. Department of Education program not listed above	4512	76.9	171	43.2	956	80.2	504	70.5	372	76.8	750	88.7	743	76.7	1015	80.2
Other Federal programs not listed above	4274	72.8	72	18.2	956	80.2	563	78.7	344	71.0	635	75.1	752	77.6	953	75.3
State programs not listed above	4395	74.9	224	56.5	956	80.2	563	78.7	306	63.3	622	73.6	726	75.0	998	78.9

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7). SEA Finance Officer Telephone Survey (Q 4d).

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7421 responded to this question (243 responded Don't Know and 87 did not answer this question).

(b) A weighted total of 5868 LEAs indicated the programs or objectives included in the restricted indirect base.

**Exhibit E-19. Programs or Objectives Included in the Direct Cost Base for the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Unknown/Other Type of Indirect Cost Rate in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an unknown/other type of indirect cost rate	6791	95.1	522	97.5	1370	91.1	782	93.9	588	89.8	925	98.4	1118	95.4	1488	98.9
LEA had an unknown/other type of indirect cost rate	349	4.9	13	2.5	133	8.9	51	6.1	67	10.2	15	1.6	54	4.6	17	1.1
<b>Total LEAs that indicated whether they had an unknown/other type of indirect cost rate (a)</b>	<b>7140</b>	<b>100.0</b>	<b>535</b>	<b>100.0</b>	<b>1503</b>	<b>100.0</b>	<b>833</b>	<b>100.0</b>	<b>655</b>	<b>100.0</b>	<b>939</b>	<b>100.0</b>	<b>1171</b>	<b>100.0</b>	<b>1504</b>	<b>100.0</b>
LEA had an unknown/other type of indirect cost rate (b)	349	100.0	13	100.0	133	100.0	51	100.0	67	100.0	15	100.0	54	100.0	17	100.0
Regular day instructional programs	8	2.4	0	0.0	0	0.0	8	16.4	0	0.0	0	0.0	0	0.0	0	0.0
Special education programs	8	2.4	0	0.0	0	0.0	8	16.4	0	0.0	0	0.0	0	0.0	0	0.0
Occupational or career/technical day programs	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Adult education	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
School lunch program or other foodservice	20	5.7	7	50.9	0	0.0	8	16.4	0	0.0	5	33.1	0	0.0	0	0.0
U.S. Department of Education program not listed above	5	1.4	0	0.0	0	0.0	0	0.0	0	0.0	5	33.1	0	0.0	0	0.0
Other Federal programs not listed above	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
State programs not listed above	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 2e, 2f, 7)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7140 responded to this question (207 responded Don't Know and 404 did not answer this question).

(b) A weighted total of 349 LEAs indicated the programs or objectives included in the unknown/other type of indirect cost base.

Because of the extremely small number of LEAs reporting the programs or objectives included in the direct cost base for the LEA unknown/other type of indirect cost rate, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit E-20. Programs or Objectives Included in the Direct Cost Base for the LEA Indirect Cost Allocation Plan in SY 2011–2012**

Programs or Objectives Included in the Direct Cost Base for the LEA Indirect Cost Allocation Plan in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an indirect cost allocation plan	6647	94.6	522	96.3	1356	89.3	799	94.0	595	89.9	887	98.9	1084	95.3	1404	98.8
LEA had an indirect cost allocation plan	380	5.4	20	3.7	163	10.7	51	6.0	67	10.1	10	1.1	54	4.7	17	1.2
<b>Total LEAs that indicated whether they had indirect cost allocation plan (a)</b>	<b>7027</b>	<b>100.0</b>	<b>541</b>	<b>100.0</b>	<b>1519</b>	<b>100.0</b>	<b>849</b>	<b>100.0</b>	<b>662</b>	<b>100.0</b>	<b>897</b>	<b>100.0</b>	<b>1138</b>	<b>100.0</b>	<b>1421</b>	<b>100.0</b>
LEA had an indirect cost allocation plan (b)	380	100.0	20	100.0	163	100.0	51	100.0	67	100.0	10	100.0	54	100.0	17	100.0
Regular day instructional programs	15	4.1	7	32.9	0	0.0	0	0.0	0	0.0	0	0.0	9	16.7	0	0.0
Special education programs	15	4.1	7	32.9	0	0.0	0	0.0	0	0.0	0	0.0	9	16.7	0	0.0
Occupational or career/technical day programs	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Adult education	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
School lunch program or other foodservice	60	15.7	0	0.0	29	17.8	8	16.4	22	33.6	0	0.0	0	0.0	0	0.0
U.S. Department of Education program not listed above	9	2.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	9	16.7	0	0.0
Other Federal programs not listed above	9	2.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	9	16.7	0	0.0
State programs not listed above	9	2.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	9	16.7	0	0.0

Source: LEA Business Manager Web Survey (Qs 3a, 7)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. Options for each item were Yes, No, or Don't Know. Respondents that marked Don't Know for all items were dropped.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7027 responded to this question (171 responded Don't Know and 553 did not answer this question).

(b) A weighted total of 380 LEAs indicated the programs or objectives included in an indirect cost allocation plan base.

Because of the extremely small number of LEAs reporting the programs or objectives included in the direct cost base for the LEA indirect cost allocation plan, the frequency distribution may not be appropriate for presentation or analysis.

RQ.6: What Are the Reasons that Some LEAs Do Not Charge Foodservice All of the Indirect Costs That Are Attributable to Foodservice?

**Exhibit E-21. Reasons LEAs Do Not Calculate Any Indirect Costs that Are Attributable to Foodservice in SY 2011–2012**

Reasons LEAs Do Not Calculate Any Indirect Costs that Are Attributable to Foodservice in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0	379	66.8	858	56.0	517	58.5	490	73.1	301	32.2	876	75.4	628	42.2
LEA had not yet decided to calculate foodservice costs	425	5.9	61	10.8	58	3.8	71	8.0	38	5.6	4	0.4	114	9.8	79	5.3
Calculated indirect costs to foodservice	2762	38.2	127	22.4	616	40.2	296	33.5	143	21.3	628	67.3	171	14.7	780	52.5
Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)	7236	100.0	567	100.0	1533	100.0	884	100.0	670	100.0	934	100.0	1162	100.0	1487	100.0
LEA did not calculate all indirect costs for foodservice (b)	3966	100.0	373	100.0	828	100.0	500	100.0	483	100.0	296	100.0	867	100.0	619	100.0
Foodservice account had insufficient funds	994	25.1	87	23.3	164	19.8	104	20.8	140	28.9	37	12.6	191	22.0	271	43.8
LEA chose to bear the costs	1520	38.3	153	41.1	327	39.5	210	41.9	178	37.0	109	36.8	259	29.8	284	45.9
LEA does not charge any grants or programs for indirect costs	789	19.9	78	21.0	176	21.3	121	24.1	117	24.3	76	25.8	185	21.3	35	5.7
LEA didn't know that indirect costs could be charged to food service	504	12.7	27	7.3	149	18.0	44	8.8	60	12.4	16	5.4	130	15.0	78	12.6
Other	95	2.4	13	3.6	29	3.5	18	3.7	0	0.0	0	0.0	17	1.9	18	2.8
LEA never charges the school foodservice account for indirect costs	2488	62.7	267	71.7	503	60.8	320	63.9	319	66.0	189	63.8	588	67.8	302	48.8
Uses a food service management company	82	13.6	7	13.8	0	0.0	17	27.5	45	39.8	6	53.8	0	0.0	8	5.9
Directed by State or another agency not to calculate indirect costs	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 10b, 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

(b) A weighted total of 4049 LEAs did not calculate all indirect costs for foodservice, of which 3966 responded to this question (69 responded Don't Know and 83 did not answer this question).

RQ.7: Are indirect costs charged or recovered in a manner consistent with requirements for the allocation of indirect costs and school foodservice operations?

**Exhibit E-22. Proportion of LEAs that Charged or Recovered Indirect Costs in a Manner Consistent with Requirements for the Allocation of Indirect Costs in SY 2011–2012**

Proportion of LEAs that Charged or Recovered Indirect Costs in a Manner Consistent with Requirements for the Allocation of Indirect Costs in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not indicate charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	259	13.7	14	18.7	103	23.5	17	16.1	15	20.1	23	4.9	0	0.0	86	14.5
LEA indicated charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	423	22.4	27	36.4	87	19.8	11	9.8	8	10.1	131	27.4	9	7.2	152	25.5
LEA partially indicated charging or recovering indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	823	43.6	20	26.8	161	36.6	72	66.4	15	19.5	250	52.4	93	78.7	212	35.6
Unknown whether LEA charged or recovered indirect costs from foodservice in a manner consistent with requirements to allocate indirect costs to foodservice	383	20.3	13	18.2	88	20.1	8	7.7	38	50.4	73	15.3	17	14.0	146	24.5
<b>Total LEAs that recovered or planned to recover indirect costs from foodservice for SY 2011–2012 (a)</b>	<b>1888</b>	<b>100.0</b>	<b>73</b>	<b>100.0</b>	<b>439</b>	<b>100.0</b>	<b>109</b>	<b>100.0</b>	<b>76</b>	<b>100.0</b>	<b>478</b>	<b>100.0</b>	<b>118</b>	<b>100.0</b>	<b>595</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 8a, 9a, 12a, 12b, 12c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

To categorize an LEA as having charged or recovered indirect costs from school foodservice in a manner consistent with requirements to allocate indirect costs to school foodservice, data were assessed on whether the LEA 1) provided the SFA with information about indirect costs that might be charged, and 2) provided the SFA with this information before the end of SY 2010-2011. Only LEAs that indicated they recovered or planned to recover indirect costs from school foodservice are included.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1888 LEAs recovered or planned to recover indirect costs from foodservice in SY 2011-2012.

RQ.8.1: When was the SY 2011–2012 indirect cost rates communicated to the foodservice program?

**Exhibit E-23. LEA-Reported Timing of LEA Communication about SY 2011–2012 Indirect Costs to Foodservice**

LEA-Reported Timing of LEA Communication about SY 2011–2012 Indirect Costs to Foodservice	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not provide SFA with information about indirect costs that might be charged	3928	61.4	401	73.4	842	63.6	523	68.4	422	70.0	256	29.4	878	83.7	605	49.0
LEA provided SFA with information about indirect costs that might be charged	2469	38.6	145	26.6	482	36.4	242	31.6	181	30.0	616	70.6	171	16.3	631	51.0
<b>Total LEAs that indicated whether they provided SFA with information about indirect costs that might be charged (a)</b>	<b>6396</b>	<b>100.0</b>	<b>547</b>	<b>100.0</b>	<b>1324</b>	<b>100.0</b>	<b>765</b>	<b>100.0</b>	<b>603</b>	<b>100.0</b>	<b>873</b>	<b>100.0</b>	<b>1049</b>	<b>100.0</b>	<b>1237</b>	<b>100.0</b>
While school was in session for SY 2010-2011	613	26.6	73	52.4	102	23.2	19	8.5	45	27.1	171	29.1	17	11.0	187	31.3
Between the end of SY 2010-2011 and the start of SY 2011–2012	757	32.8	26	18.8	132	30.1	77	34.7	30	17.9	245	41.7	60	39.4	186	31.1
While school was in session for SY 2011–2012	499	21.6	7	4.7	161	36.7	51	22.8	61	36.6	83	14.1	42	27.3	95	16.0
After the end of school for SY 2011–2012	147	6.4	20	14.5	15	3.3	46	20.4	8	4.6	17	2.9	17	11.0	25	4.2
Indirect cost process was established prior to SY 2010-2011	63	2.7	0	0.0	15	3.3	9	4.1	0	0.0	13	2.2	9	5.9	17	2.8
No indirect costs charged to foodservice, as established prior to SY 2010-2011	67	2.9	7	4.7	0	0.0	0	0.0	15	9.2	17	2.9	0	0.0	28	4.6
No indirect costs charged	65	2.8	7	4.9	15	3.3	11	4.8	8	4.6	9	1.5	8	5.4	8	1.4
When SEA notifies LEA that the calculated rates are available	50	2.2	0	0.0	0	0.0	11	4.8	0	0.0	23	3.9	0	0.0	17	2.8
Other timing	44	1.9	0	0.0	0	0.0	0	0.0	0	0.0	10	1.6	0	0.0	34	5.8
<b>Total LEAs that indicated when they provided SFA with information about indirect costs that might be charged (b)</b>	<b>2304</b>	<b>100.0</b>	<b>139</b>	<b>100.0</b>	<b>438</b>	<b>100.0</b>	<b>223</b>	<b>100.0</b>	<b>166</b>	<b>100.0</b>	<b>588</b>	<b>100.0</b>	<b>153</b>	<b>100.0</b>	<b>597</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 8a, 9a, 10a 12a, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6910 LEAs had a Business Manager and SFA Director who were not the same person during the reference year, of which 6396 responded to this question (409 responded Don't Know and 104 did not answer this question).

(b) A weighted total of 2469 LEAs provided the SFA with information about indirect costs that might be charged; of which 2304 responded to this question (165 responded Don't Know).

RQ.8.2: How was the SY 2011–2012 indirect cost rates communicated to the foodservice program?

**Exhibit E-24. LEA-Reported Method of LEA Communication about SY 2011–2012 Indirect Cost Rates to Foodservice**

LEA-Reported Method of LEA Communication about SY 2011–2012 Indirect Cost Rates to Foodservice	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not provide SFA with information about indirect costs that might be charged	3928	61.4	401	73.4	842	63.6	523	68.4	422	70.0	256	29.4	878	83.7	605	49.0
LEA provided SFA with information about indirect costs that might be charged	2469	38.6	145	26.6	482	36.4	242	31.6	181	30.0	616	70.6	171	16.3	631	51.0
<b>Total LEAs that indicated whether they provided SFA with information about indirect costs that might be charged</b>	<b>6396</b>	<b>100.0</b>	<b>547</b>	<b>100.0</b>	<b>1324</b>	<b>100.0</b>	<b>765</b>	<b>100.0</b>	<b>603</b>	<b>100.0</b>	<b>873</b>	<b>100.0</b>	<b>1049</b>	<b>100.0</b>	<b>1237</b>	<b>100.0</b>
<b>Total LEAs that indicated method of communication to SFA with information about indirect costs that might be charged (b)</b>	<b>2340</b>	<b>100.0</b>	<b>139</b>	<b>100.0</b>	<b>467</b>	<b>100.0</b>	<b>232</b>	<b>100.0</b>	<b>166</b>	<b>100.0</b>	<b>585</b>	<b>100.0</b>	<b>162</b>	<b>100.0</b>	<b>588</b>	<b>100.0</b>
USPS mail or intra-district mail system	452	19.3	20	14.2	73	15.6	30	12.7	23	13.5	154	26.4	0	0.0	152	25.9
E-mail	380	16.2	27	19.1	58	12.4	17	7.5	22	13.5	121	20.6	26	15.8	109	18.5
Orally by telephone	318	13.6	27	19.6	29	6.2	28	12.1	37	22.4	86	14.6	34	21.0	77	13.1
Orally in person	1582	67.6	85	61.3	351	75.1	176	75.8	114	68.3	368	62.9	119	73.6	369	62.7
Announcement on LEA or SEA web page	29	1.3	0	0.0	0	0.0	0	0.0	0	0.0	4	0.7	0	0.0	25	4.3
No indirect costs charged to foodservice	94	4.0	13	9.6	15	3.1	11	4.6	8	4.6	21	3.7	0	0.0	27	4.6
Other	49	2.1	7	4.9	0	0.0	0	0.0	0	0.0	9	1.5	0	0.0	34	5.7

Source: LEA Business Manager Web Survey (Qs 8a, 9c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6910 LEAs had a Business Manager and SFA Director who were not the same person during the reference year, of which 6396 responded to this question (409 responded Don't Know and 104 did not answer this question).

(b) A weighted total of 2469 LEAs provided the SFA with information about indirect costs that might be charged; of which 2340 responded to this question (128 responded Don't Know).

RQ8.3: What agency notified SFA of the LEA's SY 2011-1012 Indirect Cost Rate?

**Exhibit E-25. Agency that Provided the SFA with Information about LEA Indirect Costs for SY 2011-2012**

Agency that Provided the SFA with Information about LEA Indirect Costs for SY 2011-2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA not charged or notified of intent to charge for indirect costs by LEA	8419	77.3	749	82.5	2150	80.9	1450	84.2	950	81.0	596	56.7	1562	84.6	963	62.5
SFA charged or notified of intent to charge for indirect costs by LEA	2478	22.7	158	17.5	507	19.1	272	15.8	223	19.0	456	43.3	283	15.4	578	37.5
<b>Total SFAs that indicated whether they were charged or notified of intent to charge indirect costs by the LEA (a)</b>	<b>10897</b>	<b>100.0</b>	<b>907</b>	<b>100.0</b>	<b>2657</b>	<b>100.0</b>	<b>1722</b>	<b>100.0</b>	<b>1172</b>	<b>100.0</b>	<b>1052</b>	<b>100.0</b>	<b>1845</b>	<b>100.0</b>	<b>1542</b>	<b>100.0</b>
SFA did not receive information about indirect costs	5909	67.0	525	74.3	1593	72.3	938	72.9	737	78.6	365	37.4	1138	77.1	612	49.9
SFA received information about indirect costs	2906	33.0	181	25.7	612	27.7	348	27.1	201	21.4	610	62.6	338	22.9	615	50.1
<b>Total SFAs that indicated whether they received information about indirect LEA costs (b)</b>	<b>8814</b>	<b>100.0</b>	<b>707</b>	<b>100.0</b>	<b>2205</b>	<b>100.0</b>	<b>1286</b>	<b>100.0</b>	<b>938</b>	<b>100.0</b>	<b>975</b>	<b>100.0</b>	<b>1476</b>	<b>100.0</b>	<b>1227</b>	<b>100.0</b>
<b>Total SFAs that indicated from whom they received notification about indirect costs (c)</b>	<b>2805</b>	<b>100.0</b>	<b>173</b>	<b>100.0</b>	<b>597</b>	<b>100.0</b>	<b>309</b>	<b>100.0</b>	<b>201</b>	<b>100.0</b>	<b>601</b>	<b>100.0</b>	<b>318</b>	<b>100.0</b>	<b>606</b>	<b>100.0</b>
LEA administration	2017	71.9	118	68.1	457	76.6	206	66.7	137	67.9	428	71.2	240	75.4	431	71.1
State child nutrition agency	1047	37.3	41	23.5	131	22.0	111	35.9	80	40.0	319	53.1	82	25.7	283	46.6
Other part of the State Education Agency	289	10.3	13	7.2	87	14.5	75	24.1	0	0.0	60	9.9	28	8.7	28	4.7
No indirect costs charged to foodservice	11	0.4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	11	1.8
Other	105	3.8	16	9.3	38	6.4	0	0.0	8	3.9	9	1.5	17	5.2	18	2.9

Source: SFA Director Web Survey (Qs 3, 4a, 9a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 10897 responded to this question (313 responded Don't Know and 25 did not answer this question).

(b) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(c) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2805 responded to this question (101 responded Don't Know).

**Exhibit E-26. SFA-Reported Timing of Information to SFA about LEA Indirect Costs for SY 2011-2012**

SFA-Reported Timing of Information to SFA about LEA Indirect Costs for SY 2011-2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs	5909	67.0	525	74.3	1593	72.3	938	72.9	737	78.6	365	37.4	1138	77.1	612	49.9
SFA received information LEA about LEA indirect costs	2906	33.0	181	25.7	612	27.7	348	27.1	201	21.4	610	62.6	338	22.9	615	50.1
<b>Total SFAs that indicated whether they received information about LEA indirect costs (a)</b>	<b>8814</b>	<b>100.0</b>	<b>707</b>	<b>100.0</b>	<b>2205</b>	<b>100.0</b>	<b>1286</b>	<b>100.0</b>	<b>938</b>	<b>100.0</b>	<b>975</b>	<b>100.0</b>	<b>1476</b>	<b>100.0</b>	<b>1227</b>	<b>100.0</b>
While school was in session for SY 2010-2011	621	24.9	32	23.3	150	28.2	56	22.2	56	34.7	120	21.3	79	28.8	128	22.4
Between the end of SY 2010-2011 and the start of SY 2011-2012	826	33.1	39	28.4	112	21.0	110	43.6	48	30.2	280	49.8	81	29.5	156	27.1
While school was in session for SY 2011-2012	667	26.7	32	23.6	186	35.0	67	26.6	25	15.3	124	22.0	79	28.5	154	26.9
After the end of school for SY 2011-2012	262	10.5	25	18.2	72	13.5	19	7.6	8	5.0	29	5.2	0	0.0	109	19.0
Indirect cost process was established prior to SY 2010-2011	90	3.6	9	6.5	12	2.3	0	0.0	24	14.9	9	1.7	28	10.1	8	1.3
No indirect costs charged	28	1.1	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	9	3.2	20	3.4
<b>Total SFAs that indicated when they received information about LEA indirect costs (b)</b>	<b>2494</b>	<b>100.0</b>	<b>137</b>	<b>100.0</b>	<b>531</b>	<b>100.0</b>	<b>252</b>	<b>100.0</b>	<b>161</b>	<b>100.0</b>	<b>562</b>	<b>100.0</b>	<b>276</b>	<b>100.0</b>	<b>574</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 3, 4b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(b) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2494 responded to this question (412 responded Don't Know).

**Exhibit E-27. SFA-Reported Method of Communication to SFA about LEA Indirect Costs for SY 2011-2012**

SFA-Reported Method of Communication to SFA about LEA Indirect Costs for SY 2011-2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs	5909	67.0	525	74.3	1593	72.3	938	72.9	737	78.6	365	37.4	1138	77.1	612	49.9
SFA received information LEA about LEA indirect costs	2906	33.0	181	25.7	612	27.7	348	27.1	201	21.4	610	62.6	338	22.9	615	50.1
<b>Total SFAs that indicated whether they received information about LEA indirect costs (a)</b>	<b>8814</b>	<b>100.0</b>	<b>707</b>	<b>100.0</b>	<b>2205</b>	<b>100.0</b>	<b>1286</b>	<b>100.0</b>	<b>938</b>	<b>100.0</b>	<b>975</b>	<b>100.0</b>	<b>1476</b>	<b>100.0</b>	<b>1227</b>	<b>100.0</b>
<b>Total SFAs that indicated method of communication about LEA indirect costs (b)</b>	<b>2709</b>	<b>100.0</b>	<b>167</b>	<b>100.0</b>	<b>580</b>	<b>100.0</b>	<b>261</b>	<b>100.0</b>	<b>185</b>	<b>100.0</b>	<b>596</b>	<b>100.0</b>	<b>329</b>	<b>100.0</b>	<b>591</b>	<b>100.0</b>
USPS mail or intra-district mail system	652	24.1	38	22.5	154	26.5	57	21.8	49	26.2	200	33.6	45	13.6	111	18.7
E-mail	850	31.4	53	32.0	122	21.1	82	31.3	72	39.1	219	36.7	47	14.3	254	43.0
Orally by telephone	165	6.1	7	4.2	55	9.4	0	0.0	9	4.7	27	4.6	34	10.4	34	5.7
Orally in person	999	36.9	76	45.5	198	34.2	111	42.5	80	43.3	195	32.8	127	38.5	212	35.8
Announcement on LEA or SEA web page	524	19.3	13	7.5	154	26.6	64	24.6	25	13.2	65	10.9	96	29.1	108	18.2
Other	43	1.6	11	6.6	15	2.6	0	0.0	8	4.3	9	1.5	0	0.0	0	0.0
No notification received	38	1.4	0	0.0	0	0.0	0	0.0	8	4.3	0	0.0	9	2.7	21	3.6

Source: SFA Director Web Survey (Qs 3, 4c, 9a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 11235 SFAs responded to the survey, of which 8814 responded to this question (2421 responded Don't Know).

(b) A weighted total of 2906 SFAs received notification about LEA indirect costs; of which 2709 responded to this question (197 responded Don't Know).

RQ.8.4: Was foodservice notified about the LEA's SY 2011–2012 indirect cost the same way as in previous years?

**Exhibit E-28. SFA-Reported Change in Method of Notification to SFA about LEA Indirect Costs in Previous Years was Different Compared to SY 2011–2012**

SFA-Reported Change in Method of Notification to SFA about LEA Indirect Costs in Previous Years was Different Compared to SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs in previous years	5600	73.6	453	75.5	1543	77.8	742	76.8	683	83.5	329	41.1	1157	83.3	693	65.7
SFA received information about LEA indirect costs in previous years	2011	26.4	147	24.5	441	22.2	224	23.2	135	16.5	471	58.9	232	16.7	361	34.3
<b>Total SFAs that indicated whether they received information about LEA indirect costs in previous years (a)</b>	<b>7611</b>	<b>100.0</b>	<b>600</b>	<b>100.0</b>	<b>1983</b>	<b>100.0</b>	<b>966</b>	<b>100.0</b>	<b>819</b>	<b>100.0</b>	<b>800</b>	<b>100.0</b>	<b>1389</b>	<b>100.0</b>	<b>1054</b>	<b>100.0</b>
Method of notification did not change compared to SY 2011-2012	1722	91.3	122	90.7	301	80.7	224	100.0	103	81.3	404	89.5	232	100.0	336	97.8
Method of notification changed compared to SY 2011-2012	119	6.3	5	4.1	42	11.3	0	0.0	16	12.5	48	10.5	0	0.0	8	2.2
Not applicable, no notice was given in previous years	45	2.4	7	5.2	30	8.0	0	0.0	8	6.2	0	0.0	0	0.0	0	0.0
<b>Total SFAs that indicated whether the method of notification in previous years changed compared to SY 2011-2012 (b)</b>	<b>1885</b>	<b>100.0</b>	<b>135</b>	<b>100.0</b>	<b>373</b>	<b>100.0</b>	<b>224</b>	<b>100.0</b>	<b>127</b>	<b>100.0</b>	<b>451</b>	<b>100.0</b>	<b>232</b>	<b>100.0</b>	<b>344</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 6, 7a). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 9706 SFAs either confirmed the SFA Director's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 7611 responded to this question (2072 responded Don't Know and 23 did not answer this question).

(b) A weighted total of 2011 SFAs who received information about indirect costs in a previous year, of which 1885 responded to this question (126 responded Don't Know).

RQ.8.5: Did foodservice receive notification of the LEA’s SY 2011–2012 indirect cost rate earlier or later than in previous years?

**Exhibit E-29. SFA-Reported Change in Timing of Notification to SFA about LEA Indirect Costs in Previous Years Compared to SY 2011–2012**

SFA-Reported Change in Timing of Notification to SFA about LEA Indirect Costs in Previous Years Compared to SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA did not receive information about LEA indirect costs in previous years	5600	73.6	453	75.5	1543	77.8	742	76.8	683	83.5	329	41.1	1157	83.3	693	65.7
SFA received information about LEA indirect costs in previous years	2011	26.4	147	24.5	441	22.2	224	23.2	135	16.5	471	58.9	232	16.7	361	34.3
<b>Total SFAs that indicated whether they received information about LEA indirect costs in previous years (a)</b>	<b>7611</b>	<b>100.0</b>	<b>600</b>	<b>100.0</b>	<b>1983</b>	<b>100.0</b>	<b>966</b>	<b>100.0</b>	<b>819</b>	<b>100.0</b>	<b>800</b>	<b>100.0</b>	<b>1389</b>	<b>100.0</b>	<b>1054</b>	<b>100.0</b>
No changes to timing of notification	1617	90.6	121	89.6	331	88.7	166	89.6	111	87.5	363	87.5	223	96.2	303	94.8
Yes, timing of notification changed	168	9.4	14	10.4	42	11.3	19	10.4	16	12.5	52	12.5	9	3.8	17	5.2
<b>Total LEAs that indicated whether the timing of notification in previous years changed compared to SY 2011-2012 (b)</b>	<b>1786</b>	<b>100.0</b>	<b>135</b>	<b>100.0</b>	<b>373</b>	<b>100.0</b>	<b>186</b>	<b>100.0</b>	<b>127</b>	<b>100.0</b>	<b>414</b>	<b>100.0</b>	<b>232</b>	<b>100.0</b>	<b>319</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 6, 8). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 9706 SFAs either confirmed the SFA Director’s first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 7611 responded to this question (2072 responded Don’t Know and 23 did not answer this question).

(b) A weighted total of 2011 SFAs received information about indirect costs in a previous year; of which 1786 responded to this question (225 responded Don’t Know).

RQ.9: Was the SFA provided with a copy of the currently approved negotiated indirect costs rate agreement each year?

**Exhibit E-30. LEAs that Provided SFAs with a Copy of the Currently Approved Negotiated Indirect Cost Rate Agreement or Currently Approved Indirect Cost Allocation Plan for SY 2011–2012**

LEAs that Provided SFAs with a Copy of the Currently Approved Negotiated Indirect Cost Rate Agreement or Currently Approved Indirect Cost Allocation Plan for SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not have an approved indirect cost rate or allocation plan	295	5.1	40	9.4	119	10.1	42	6.4	67	14.0	10	1.1	9	0.9	8	0.7
LEA had an approved indirect cost rate or allocation plan	5528	94.9	384	90.6	1059	89.9	623	93.6	410	86.0	853	98.9	951	99.1	1248	99.3
<b>Total LEAs that indicated whether they had an approved indirect cost rate or allocation plan (a)</b>	<b>5823</b>	<b>100.0</b>	<b>424</b>	<b>100.0</b>	<b>1178</b>	<b>100.0</b>	<b>665</b>	<b>100.0</b>	<b>477</b>	<b>100.0</b>	<b>863</b>	<b>100.0</b>	<b>960</b>	<b>100.0</b>	<b>1257</b>	<b>100.0</b>
Currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan was not provided	1662	56.1	115	61.0	324	61.3	223	56.5	179	70.7	198	32.3	278	82.4	344	53.4
Currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan was provided	1299	43.9	73	39.0	205	38.7	172	43.5	75	29.3	415	67.7	59	17.6	301	46.6
<b>Total LEAs that indicated whether they were provided with a copy of the currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan SY 2011-2012 (b)</b>	<b>2961</b>	<b>100.0</b>	<b>188</b>	<b>100.0</b>	<b>529</b>	<b>100.0</b>	<b>395</b>	<b>100.0</b>	<b>254</b>	<b>100.0</b>	<b>613</b>	<b>100.0</b>	<b>338</b>	<b>100.0</b>	<b>644</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2d, 3b, 3c, 9f)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. In addition to the currently approved negotiated indirect cost rate agreement or currently approved indirect cost allocation plan, the SFA may have been provided with some other document supporting indirect cost charges to foodservice.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs; of which 5823 responded to this question (1928 responded Don't Know).

(b) A weighted total of 3588 LEAs either confirmed the LEA Business Manager's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, of which 2961 responded to this question (626 responded Don't Know).

RQ.10.1: What percentage of LEAs recover indirect costs from any program receiving Federal funds? What percentage of LEAs recover indirect costs from foodservice? Are indirect costs recovered more frequently from foodservice?

**Exhibit E-31. LEA Recovery of Indirect Costs from Foodservice for SY 2011–2012**

LEA Recovery of Indirect Costs from Foodservice for SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Did not calculate indirect costs for foodservice	4049	56.0	379	66.8	858	56.0	517	58.5	490	73.1	301	32.2	876	75.4	628	42.2
LEA had not yet decided to calculate foodservice costs	425	5.9	61	10.8	58	3.8	71	8.0	38	5.6	4	0.4	114	9.8	79	5.3
Calculated indirect costs to foodservice	2762	38.2	127	22.4	616	40.2	296	33.5	143	21.3	628	67.3	171	14.7	780	52.5
<b>Total LEAs that indicated whether they calculated or planned to calculate indirect costs to foodservice (a)</b>	<b>7236</b>	<b>100.0</b>	<b>567</b>	<b>100.0</b>	<b>1533</b>	<b>100.0</b>	<b>884</b>	<b>100.0</b>	<b>670</b>	<b>100.0</b>	<b>934</b>	<b>100.0</b>	<b>1162</b>	<b>100.0</b>	<b>1487</b>	<b>100.0</b>
LEA did not recover any indirect costs from foodservice	909	29.4	68	40.3	162	24.0	156	46.9	89	51.6	136	21.7	96	34.7	202	24.2
LEA planned to recover some or all indirect costs charged to foodservice	8	0.2	0	0.0	0	0.0	0	0.0	8	4.4	0	0.0	0	0.0	0	0.0
LEA recovered some or all indirect costs charged to foodservice	1881	60.9	73	43.5	439	65.1	109	32.6	68	39.5	478	76.1	118	42.8	595	71.5
LEA had not yet decided to recover some or all indirect costs charged to foodservice	289	9.4	27	16.2	74	10.9	68	20.5	8	4.4	14	2.2	62	22.5	36	4.3
<b>Total all LEAs that indicated whether they had recovered or planned to recover indirect costs from foodservice (b)</b>	<b>3086</b>	<b>100.0</b>	<b>168</b>	<b>100.0</b>	<b>675</b>	<b>100.0</b>	<b>333</b>	<b>100.0</b>	<b>173</b>	<b>100.0</b>	<b>628</b>	<b>100.0</b>	<b>276</b>	<b>100.0</b>	<b>833</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 12a, 12b, 13a, 14a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. The survey skip pattern allows some respondents that had not yet decided to calculate indirect costs for foodservice to indicate whether indirect costs charged to foodservice had been recovered.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs, of which 7236 responded to this question (372 responded Don't Know and 143 did not answer this question).

(b) A weighted total of 3187 LEAs who calculated or planned to calculate indirect costs for foodservice, of which 3086 responded to this question (89 responded Don't Know and 12 did not answer this question).

**Exhibit E-32. LEA Recovery of Indirect Costs from Other Grants or Programs for SY 2011–2012**

LEA Recovery of Indirect Costs from Other Grants or Programs for SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not calculate or had not yet decided to calculate indirect costs for other programs receiving federal funds	1383	21.9	155	32.6	413	29.8	272	39.2	104	19.9	157	18.8	202	21.0	80	5.6
LEA calculated indirect costs for other programs receiving federal funds	4933	78.1	321	67.4	972	70.2	422	60.8	419	80.1	677	81.2	757	79.0	1364	94.4
<b>Total LEAs that indicated whether they calculated indirect costs for other programs receiving federal funds (a)</b>	<b>6316</b>	<b>100.0</b>	<b>477</b>	<b>100.0</b>	<b>1385</b>	<b>100.0</b>	<b>695</b>	<b>100.0</b>	<b>523</b>	<b>100.0</b>	<b>834</b>	<b>100.0</b>	<b>959</b>	<b>100.0</b>	<b>1444</b>	<b>100.0</b>
LEA had not recovered indirect costs from other grants or programs	762	15.7	82	25.4	148	15.2	96	23.1	89	22.5	52	7.8	138	18.7	157	11.8
LEA had recovered or planned to recover indirect costs from other grants or programs	4078	84.3	240	74.6	824	84.8	318	76.9	307	77.5	616	92.2	601	81.4	1172	88.2
<b>Total LEAs that indicated whether they recovered or planned to recover indirect costs from other grants or programs (b)</b>	<b>4840</b>	<b>100.0</b>	<b>321</b>	<b>100.0</b>	<b>972</b>	<b>100.0</b>	<b>413</b>	<b>100.0</b>	<b>397</b>	<b>100.0</b>	<b>668</b>	<b>100.0</b>	<b>739</b>	<b>100.0</b>	<b>1330</b>	<b>100.0</b>
Recovered all of the indirect costs	2271	59.4	134	69.5	383	51.1	104	34.7	150	51.3	398	67.6	368	65.0	734	64.6
Recovered at least 50% of the indirect costs	933	24.4	33	16.9	146	19.4	80	26.6	90	30.9	143	24.2	138	24.5	304	26.8
Recovered less than 50% of the indirect costs	622	16.2	2	13.6	221	29.5	116	38.7	52	17.8	48	8.2	60	10.5	98	8.6
<b>Total all LEAs that indicated the portion of indirect costs recovered from other grants or programs (c)</b>	<b>3827</b>	<b>100.0</b>	<b>193</b>	<b>100.0</b>	<b>750</b>	<b>100.0</b>	<b>300</b>	<b>100.0</b>	<b>292</b>	<b>100.0</b>	<b>589</b>	<b>100.0</b>	<b>566</b>	<b>100.0</b>	<b>1136</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 13a, 14a, 14b)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 6746 LEAs not including those who i) indicated they never charge indirect costs to other grants or programs, ii) use a foodservice management company that does not recover any indirect costs, or iii) was directed by a state or other agency to not calculate indirect costs, of which 6316 responded to this question (400 responded Don't Know and 30 did not answer this question).

(b) A weighted total of 4933 LEAs calculated indirect costs from other grants or programs receiving Federal funds (not including foodservice), of which 4840 responded to this question (93 responded Don't Know).

(c) A weighted total of 4078 indicated they recovered or planned to recover indirect costs from other grants or programs receiving Federal funds (not including foodservice), of which 3827 responded to this question (252 responded Don't Know).

RQ.10.2: What are the reasons the LEAs did not recover or plan to recover all indirect costs attributable to foodservice for SY 2011–2012?

**Exhibit E-33. LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012**

LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Total LEAs that indicated reasons for not recovering indirect costs calculated to foodservice (a)	1260	100.0	81	100.0	308	100.0	156	100.0	135	100.0	249	100.0	95	100.0	236	100.0
Foodservice account had insufficient funds	403	32.0	13	16.2	88	28.7	64	40.8	37	27.6	51	20.6	52	54.4	98	41.5
LEA chose to bear the costs	562	44.6	33	41.2	160	52.1	42	26.7	53	39.4	151	60.6	34	35.6	89	37.6
LEA does not charge any grants or programs for indirect costs	168	13.4	14	16.9	14	4.7	42	27.2	31	22.8	24	9.4	0	0.0	43	18.4
Other	47	3.8	0	0.0	15	4.7	0	0.0	8	5.7	8	3.3	0	0.0	17	7.1
LEA never recovers indirect costs from the foodservice account	247	19.6	7	8.8	44	14.3	36	22.8	37	27.6	53	21.4	43	44.9	27	11.4
LEA did not know it was possible to recover indirect costs from school foodservice	134	10.7	14	17.7	45	14.6	27	17.5	14	10.6	0	0.0	17	17.7	17	7.1
LEA uses a food service management company and contract does not provide for recovery of indirect costs <sup>a</sup>	15	9.4	7	24.4	0	0.0	8	24.4	0	0.0	0	0.0	0	0.0	0	0.0
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total LEAs that indicated reasons for not recovering indirect costs calculated to foodservice (a)	891	100.0	68	100.0	62	100.0	156	100.0	97	100.0	136	100.0	87	100.0	185	100.0
Foodservice account had insufficient funds	304	34.1	13	19.3	45	27.7	64	40.8	30	30.5	29	21.4	44	50.1	80	43.4
LEA chose to bear the costs	297	33.4	27	39.5	58	35.9	42	26.7	23	23.7	59	43.5	26	29.5	63	33.9
LEA does not charge any grants or programs for indirect costs	168	18.9	14	20.2	14	8.9	42	27.2	31	31.6	24	17.3	0	0.0	43	23.5
Other	26	3.0	0	0.0	15	9.0	0	0.0	8	7.9	4	3.0	0	0.0	0	0.0
LEA never recovers indirect costs from the foodservice account	247	27.7	7	10.5	44	27.2	36	22.8	37	38.4	53	39.2	43	49.2	27	14.5
LEA did not know it was possible to recover indirect costs from school foodservice	120	13.4	14	21.1	30	18.87	27	17.5	14	14.7	0	0.0	17	19.4	17	9.0
LEA uses a food service management company and contract does not provide for recovery of indirect costs <sup>a</sup>	8	9.0	0	0.0	0	0.0	8	24.4	0	0.0	0	0.0	0	0.0	0	0.0
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0

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LEA Reasons for Not Recovering Indirect Costs Calculated for Foodservice for SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Total LEAs that indicated reasons for not recovering indirect costs calculated to foodservice (a)	369	100.0	13	100.0	146	100.0	0	0.0	38	100.0	113	100.0	8	100.0	51	100.0
Foodservice account had insufficient funds	99	26.8	0	0.0	43	29.8	0	0.0	8	20.2	22	19.5	8	100.0	18	34.4
LEA chose to bear the costs	265	71.7	7	50.0	102	70.1	0	0.0	30	79.8	92	81.1	8	100.0	26	50.8
LEA does not charge any grants or programs for indirect costs	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	21	5.7	0	0.0	0	0.0	0	0.0	0	0.0	4	3.7	0	0.0	17	32.9
LEA never recovers indirect costs from the foodservice account	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
LEA did not know it was possible to recover indirect costs from school foodservice	15	3.9	0	0.0	15	10.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
LEA uses a food service management company and contract does not provide for recovery of indirect costs <sup>a</sup>	7	9.9	7	50.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
LEA was directed by State/other agency to recover less than the calculated indirect cost	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 12b, 12e)

Notes: Detail does not sum to total because LEAs were allowed to provide multiple responses.

<sup>a</sup> This item was only asked of LEAs that used a foodservice management company.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1295 LEAs had not recovered indirect costs from foodservice; of which 1260 responded to this question (35 responded Don't Know).

RQ.10.3: What are the reasons the LEAs did not recover or plan to recover all indirect costs attributable to other grants or programs that received Federal funds for SY 2011–2012?

**Exhibit E-34. LEA Reasons for Not Recovering Indirect Costs Calculated for Other Grants or Programs for SY 2011–2012**

LEA Reasons for Not Recovering Indirect Costs Calculated for Other Grants or Programs for SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Total LEAs indicating reasons for not recovering indirect costs calculated for other grants or programs (a)	3322	100.0	241	100.0	825	100.0	477	100.0	305	100.0	386	100.0	484	100.0	604	100.0
Grant account had insufficient funds	1170	35.2	60	24.9	251	30.4	111	23.2	110	36.1	132	34.3	156	32.2	350	57.9
LEA chose to bear the costs	1467	44.1	88	36.4	428	51.9	244	51.0	125	41.1	171	44.4	191	39.5	220	36.4
LEA does not recover indirect costs from any grants or programs	541	16.3	67	27.8	105	12.8	96	20.0	53	17.2	73	19.0	86	17.7	62	10.3
Other	88	2.6	7	2.7	0	0.0	25	5.2	8	2.5	14	3.6	17	3.6	18	2.9
LEA did not know it was possible to recover indirect costs from grants or programs	107	3.2	14	5.8	45	5.5	25	5.2	0	0.0	4	1.1	0	0.0	18	3.0
LEA does not recover indirect costs if not included in grant or program budget	1066	32.1	46	19.3	295	35.8	114	23.9	111	36.2	107	27.7	182	37.7	210	34.8
LEA was directed by State/other agency to recover less than the calculated indirect cost.	38	1.1	7	2.7	14	1.7	0	0.0	8	2.5	9	2.3	0	0.0	0	0.0

Source: LEA Business Manager Web Survey (Qs 14c)

Notes: Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3519 LEAs had not recovered indirect costs from other grants or programs, of which 3322 responded to this question (114 responded Don't Know and 83 did not answer this question).

RQ.11.1: What percentage of LEAs that have agreed to cover foodservice indirect costs in past years attempt to recover those costs in future school years?

**Exhibit E-35. LEA-Reported Recovery of Past Years' Indirect Costs from Foodservice in Later Years**

LEA-Reported Recovery of Past Years' Indirect Costs from Foodservice in Later Years	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not recover past years' indirect costs in later years	2249	93.8	141	95.6	485	94.4	254	100.0	67	74.6	441	92.2	217	96.3	644	93.7
LEA recovered past years' indirect costs in later years	148	6.2	7	4.4	29	5.6	0	0.0	23	25.4	37	7.8	8	3.7	44	6.3
Total LEAs that indicated whether any past years' indirect costs for foodservice were recovered in a later year (a)	2396	100.0	148	100.0	514	100.0	254	100.0	90	100.0	478	100.0	226	100.0	687	100.0
Total LEAs that recovered any past years' indirect costs for foodservice in a later year (b)	148	100.0	7	100.0	29	100.0	0		23	100.0	37	100.0	8	100.0	44	100.0
Recovered previously unrecovered indirect costs for SY 2006-2007	46	31.5	0	0.0	15	50.2	0		8	33.3	24	65.0	0	0.0	0	0.0
Recovered previously unrecovered indirect costs for SY 2007-2008	56	37.7	0	0.0	15	50.2	0		8	33.3	24	65.0	0	0.0	9	21.1
Recovered previously unrecovered indirect costs for SY 2008-2009	64	43.4	0	0.0	15	50.2	0		8	33.3	24	65.0	0	0.0	18	40.4
Recovered previously unrecovered indirect costs for SY 2009-2010	92	62.4	7	100.0	15	50.2	0		8	33.3	29	77.8	8	100.0	26	59.6
Recovered previously unrecovered indirect costs for SY 2010-2011	102	68.9	7	100.0	15	50.2	0		23	100.0	32	85.0	8	100.0	18	40.4

Source: LEA Business Manager Web Survey (Qs 12i)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 2409 LEAs i) either confirmed the LEA Business Manager's first year in his/her position was not SY 2011-2012 or had a respondent able to answer questions about a school year prior to SY 2011-2012, ii) calculated or had planned to calculate indirect costs for foodservice, iii) recovers indirect costs, and iv) did not use a foodservice management company, of which 2396 responded to this question (12 did not answer this question).

(b) A weighted total of 148 LEAs recovered during SY 2006-2007 through SY 2011-2012 previously unrecovered indirect costs from school foodservice.

Because of the extremely small number of LEAs reporting on the recovery of past years' indirect costs from foodservice in later years, the frequency distribution may not be appropriate for presentation or analysis.

RQ.11.2: What percentage of LEAs that have agreed to cover indirect costs in past years have formal written agreements with their SFAs to recover those costs in future school years?

**Exhibit E-36. SFA-Reported Written Agreements for the Recovery of Past Years' Indirect Costs from Foodservice in SY 2011-2012**

SFA-Reported Written Agreements for the Recovery of Past Years' Indirect Costs from Foodservice in SY 2011-2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not recover or plan to recover indirect costs from foodservice from a previous year in SY 2011-2012	736	50.5	25	31.9	178	50.7	44	32.2	32	33.3	177	56.4	95	77.4	186	51.5
LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012	723	49.5	53	68.1	173	49.3	93	67.8	64	66.7	136	43.6	28	22.6	175	48.5
<b>Total SFAs that indicated whether the LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012 (a)</b>	<b>1459</b>	<b>100.0</b>	<b>78</b>	<b>100.0</b>	<b>351</b>	<b>100.0</b>	<b>138</b>	<b>100.0</b>	<b>95</b>	<b>100.0</b>	<b>313</b>	<b>100.0</b>	<b>123</b>	<b>100.0</b>	<b>361</b>	<b>100.0</b>
LEA did not have a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012	307	45.1	28	53.3	78	48.9	46	49.1	40	62.5	55	44.7	9	31.7	51	31.8
LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012	374	54.9	25	46.7	82	51.1	48	50.9	24	37.5	68	55.3	19	68.3	109	68.2
<b>Total SFAs that indicated whether the LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012 (b)</b>	<b>681</b>	<b>100.0</b>	<b>53</b>	<b>100.0</b>	<b>160</b>	<b>100.0</b>	<b>93</b>	<b>100.0</b>	<b>64</b>	<b>100.0</b>	<b>123</b>	<b>100.0</b>	<b>28</b>	<b>100.0</b>	<b>160</b>	<b>100.0</b>
<b>Total all SFAs whose LEA had a written agreement with the SFA for the recovery of indirect costs from a previous year in SY 2011-2012 (c)</b>	<b>374</b>	<b>100.0</b>	<b>25</b>	<b>100.0</b>	<b>82</b>	<b>100.0</b>	<b>48</b>	<b>100.0</b>	<b>24</b>	<b>100.0</b>	<b>68</b>	<b>100.0</b>	<b>19</b>	<b>100.0</b>	<b>109</b>	<b>100.0</b>
LEA issued a formal loan for a previous year's indirect costs that is payable at a future time	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
LEA sent the SFA an email or memo	95	25.3	7	28.0	27	33.3	19	40.4	8	33.2	18	26.0	0	0.0	15	14.1
LEA sent letter of intent or written agreement	38	10.1	0	0.0	0	0.0	19	40.4	0	0.0	18	27.0	0	0.0	0	0.0
Other	107	28.5	13	50.0	0	0.0	19	39.7	8	33.2	14	20.5	11	56.4	43	39.2
Incorporated into the budget	99	26.5	0	0.0	40	48.5	0	0.0	8	33.6	0	0.0	8	43.6	43	39.6
Established practice	51	13.6	5	22.0	15	18.2	0	0.0	0	0.0	23	33.5	0	0.0	8	7.1

Source: SFA Director Web Survey (Qs 11a, 11b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

## School Foodservice Indirect Cost Study

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### Information on Total Number of Weighted Respondents:

- (a) A weighted total of 1540 SFAs indicated whether the LEA had recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 1459 responded to this question (81 responded Don't Know).
- (b) A weighted total of 723 SFAs indicated the LEA planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 681 responded to this question (41 responded Don't Know).
- (c) A weighted total of 374 SFAs had a written agreement with the LEA for the recovery of indirect costs from a previous year in SY 2011-2012.

Because of the extremely small number of SFAs reporting on written agreements for the recovery of past years' indirect costs from foodservice in SY 2011-2012, the frequency distribution may not be appropriate for presentation or analysis.

**Exhibit E-37. LEA-Reported Recovery of SY 2011–2012 Indirect Costs from Foodservice**

LEA-Reported Recovery of SY 2011–2012 Indirect Costs from Foodservice	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA will not recover any indirect costs from foodservice for SY 2011-2012	909	29.4	68	40.3	162	24.0	156	46.9	89	51.6	136	21.7	96	34.7	202	24.2
LEA has recovered all indirect costs from foodservice for SY 2011–2012	1755	56.9	60	35.7	351	52.1	109	32.6	69	39.8	469	74.7	118	42.8	579	69.5
LEA plans to recover indirect costs from foodservice for SY 2011–2012	134	4.3	13	7.8	88	13.0	0	0.0	7	4.1	9	1.4	0	0.0	17	2.0
LEA had not yet decided if it will recover indirect costs from foodservice for SY 2011–2012	289	9.4	27	16.2	74	10.9	68	20.5	8	4.4	14	2.2	62	22.5	36	4.3
<b>Total LEAs that indicated whether they recovered, planned to recover, or had not yet decided to recover indirect costs for foodservice from SY 2011–2012 (a)</b>	<b>3086</b>	<b>100.0</b>	<b>168</b>	<b>100.0</b>	<b>675</b>	<b>100.0</b>	<b>333</b>	<b>100.0</b>	<b>173</b>	<b>100.0</b>	<b>628</b>	<b>100.0</b>	<b>276</b>	<b>100.0</b>	<b>833</b>	<b>100.0</b>

Source: LEA Business Manager Web Survey (Qs 12a)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 3187 LEAs that calculated or may calculate indirect costs for foodservice for SY2011-2012, of which 3086 responded to this question (89 responded Don't Know and 12 did not answer this question).

**Exhibit E-38. SFA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years**

SFA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SFA not charged or notified of intent to charge for indirect costs by LEA	8419	77.3	749	82.5	2150	80.9	1450	84.2	950	81.0	596	56.7	1562	84.6	963	62.5
SFA charged or notified of intent to charge for indirect costs by LEA	2478	22.7	158	17.5	507	19.1	272	15.8	223	19.0	456	43.3	283	15.4	578	37.5
<b>Total SFAs that indicated whether they were charged or notified of intent to charge indirect costs by the LEA (a)</b>	<b>10897</b>	<b>100.0</b>	<b>907</b>	<b>100.0</b>	<b>2657</b>	<b>100.0</b>	<b>1722</b>	<b>100.0</b>	<b>1172</b>	<b>100.0</b>	<b>1052</b>	<b>100.0</b>	<b>1845</b>	<b>100.0</b>	<b>1542</b>	<b>100.0</b>
LEA will not or had not yet decided to recover all indirect costs from foodservice for SY 2011–2012	303	16.3	30	26.3	15	3.9	48	23.5	32	25.0	51	12.6	54	30.4	74	16.4
LEA recovered or planned to recover all indirect costs from foodservice for SY 2011–2012	1557	83.7	84	73.7	370	96.1	158	76.5	95	75.0	352	87.4	123	69.6	376	83.6
<b>Total SFAs that indicated whether the LEA recovered all indirect costs from foodservice for SY 2011-2012 (b)</b>	<b>1860</b>	<b>100.0</b>	<b>114</b>	<b>100.0</b>	<b>385</b>	<b>100.0</b>	<b>206</b>	<b>100.0</b>	<b>127</b>	<b>100.0</b>	<b>403</b>	<b>100.0</b>	<b>176</b>	<b>100.0</b>	<b>450</b>	<b>100.0</b>
LEA did not have a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year	344	74.0	20	100.0	61	69.1	37	66.5	40	62.5	51	60.8	18	62.2	118	93.9
LEA had a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year	121	26.0	0	0.0	27	30.9	19	33.5	24	37.5	33	39.2	11	37.8	8	6.1
<b>Total SFAs who indicated whether the LEA had a written agreement for the recovery of indirect costs from SY 2011-2012 in a future year (c)</b>	<b>465</b>	<b>100.0</b>	<b>20</b>	<b>100.0</b>	<b>88</b>	<b>100.0</b>	<b>56</b>	<b>100.0</b>	<b>64</b>	<b>100.0</b>	<b>83</b>	<b>100.0</b>	<b>28</b>	<b>100.0</b>	<b>126</b>	<b>100.0</b>
<b>Total SFAs whose LEA had a written agreement with the SFA for the recovery of indirect costs from SY 2011-2012 in a future year (d)</b>	<b>121</b>	<b>100.0</b>	<b>0</b>	<b>0.0</b>	<b>27</b>	<b>100.0</b>	<b>19</b>	<b>100.0</b>	<b>24</b>	<b>100.0</b>	<b>33</b>	<b>100.0</b>	<b>11</b>	<b>100.0</b>	<b>8</b>	<b>100.0</b>
LEA issued a formal loan for the SY 2011-2012 indirect costs that is payable at a future time	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
LEA sent the SFA an email or memo	40	33.0			15	54.5	9	50.0	8	33.2	0	0.0	0	0.0	8	100.0
LEA sent letter of intent or written agreement	35	28.7			12	45.5	0	0.0	8	33.6	14	43.7	0	0.0	0	0.0
Other	61	50.1			0	0.0	19	100.0	8	33.2	23	70.9	11	100.0	0	0.0

Source: SFA Director Web Survey (Qs 9a, 10a, 12b). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

## School Foodservice Indirect Cost Study

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### Information on Total Number of Weighted Respondents:

- (a) A weighted total of 11235 SFAs responded to the survey, of which 10897 responded to this question (313 responded Don't Know and 25 did not answer this question).
- (b) A weighted total of 2478 SFAs whose LEA either charged or notified the SFA it intended to charge indirect costs for foodservice for SY 2011-2012, of which 1860 responded to this question (561 responded Don't Know).
- (c) A weighted total of 475 SFAs whose LEA notified them for the recovery of indirect costs for SY 2011-2012 in a future year, of which 465 responded to this question (9 responded Don't Know).
- (d) A weighted total of 121 SFAs have a written agreement with the LEA for the recovery of SY 2011-2012 indirect costs in a future year.

**Exhibit E-39. SFA-Reported Recovery of Past Years' Indirect Costs from Foodservice in SY 2011–2012**

Recovery of Past Years' Indirect Costs from Foodservice in SY 2011–2012	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA did not recover or plan to recover indirect costs from foodservice from a previous year in SY 2011-2012	736	50.5	25	31.9	178	50.7	44	32.2	32	33.3	177	56.4	95	77.4	186	51.5
LEA recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012	444	30.4	20	24.9	103	29.5	48	34.8	48	50.0	78	25.0	19	15.9	128	35.4
LEA did not recover indirect costs from previous years in SY 2011–2012	210	14.4	25	31.9	55	15.6	26	19.0	8	8.3	49	15.8	8	6.7	38	10.7
LEA recovered indirect costs from previous years in SY 2011–2012	69	4.7	9	11.4	15	4.2	19	14.0	8	8.3	9	2.8	0	0.0	9	2.5
<b>Total SFAs that indicated whether the LEA had planned to recover indirect costs from foodservice from a previous year in SY 2011-2012 (a)</b>	<b>1459</b>	<b>100.0</b>	<b>78</b>	<b>100.0</b>	<b>351</b>	<b>100.0</b>	<b>138</b>	<b>100.0</b>	<b>95</b>	<b>100.0</b>	<b>313</b>	<b>100.0</b>	<b>123</b>	<b>100.0</b>	<b>361</b>	<b>100.0</b>

Source: SFA Director Web Survey (Qs 11a, 11d). Respondents who indicated they were both the LEA Business Manager and the SFA Director for SY 2011-2012 were directed to only complete the LEA Business Manager Web Survey.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 1540 SFAs indicated whether the LEA had recovered or planned to recover indirect costs from foodservice from a previous year in SY 2011-2012, of which 1459 responded to this question (81 responded Don't Know).

**Exhibit E-40. LEA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years**

LEA-Reported Written Agreements for the Recovery of SY 2011–2012 Indirect Costs from Foodservice in Future Years	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA will not or had not yet decided to attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	2443	92.8	141	95.6	558	90.6	245	96.7	90	85.9	524	95.0	182	87.8	703	93.3
LEA will attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	191	7.2	7	4.4	58	9.4	8	3.3	15	14.1	28	5.0	25	12.2	50	6.7
<b>Total LEAs that indicated whether they will attempt to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (a)</b>	<b>2634</b>	<b>100.0</b>	<b>148</b>	<b>100.0</b>	<b>616</b>	<b>100.0</b>	<b>254</b>	<b>100.0</b>	<b>105</b>	<b>100.0</b>	<b>552</b>	<b>100.0</b>	<b>207</b>	<b>100.0</b>	<b>753</b>	<b>100.0</b>
LEA does not have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	40	50.7	0	0.0	15	100.0	0		0	0.0	9	51.9	0	0.0	17	66.7
LEA has a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year	39	49.3	7	100.0	0	0.0	0		8	100.0	8	48.1	8	100.0	8	33.3
<b>Total LEAs that indicated whether they have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (b)</b>	<b>79</b>	<b>100.0</b>	<b>7</b>	<b>100.0</b>	<b>15</b>	<b>100.0</b>	<b>0</b>		<b>8</b>	<b>100.0</b>	<b>17</b>	<b>100.0</b>	<b>8</b>	<b>100.0</b>	<b>25</b>	<b>100.0</b>
<b>Total LEAs that have a written agreement with the SFA to document the intent to recover any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year (c)</b>	<b>39</b>	<b>100.0</b>	<b>7</b>	<b>100.0</b>	<b>0</b>		<b>0</b>		<b>8</b>	<b>100.0</b>	<b>8</b>	<b>100.0</b>	<b>8</b>	<b>100.0</b>	<b>8</b>	<b>100.0</b>
LEA issued a formal loan or account receivable from the LEA general fund to the SFA account	4	10.6	0	0.0	0		0		0	0.0	4	50.0	0	0.0	0	0.0
LEA sent letter of intent or written agreement	0	0.0	0	0.0	0		0		0	0.0	0	0.0	0	0.0	0	0.0
LEA sent the SFA an email or memo	12	30.1	0	0.0			0		8	100.0	4	50.0	0	0.0	0	0.0
Other	27	69.9	7	100.0	0		0		0	0.0	4	50.0	8	100.0	8	100.0

Source: LEA Business Manager Web Survey (Qs12f, 12h)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses.

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### Information on Total Number of Weighted Respondents:

- (a) A weighted total of 2802 LEAs indicated they calculated or planned to calculate indirect costs, excluding the LEAs who i) indicated they never charge indirect costs to other grants or programs, ii) use a foodservice management company that does not recover any indirect costs, or iii) was directed by a state or other agency to not calculate indirect costs, of which 2634 responded to this question (132 responded Don't Know and 36 did not answer this question).
- (b) A weighted total of 200 LEAs indicated whether they have a written agreement with the SFA for the recovery of any unrecovered indirect costs from SY 2011-2012 from foodservice in a future year, of which 79 responded to this question (121 responded Don't Know).
- (c) A weighted total of 39 LEAs have a written agreement with the SFA for the recovery of any unrecovered SY 2011-2012 indirect costs from foodservice in a future year.

RQ.12: What methods are used by school districts to adjust indirect cost rates to compensate for under- or over-recovery of indirect costs?

**Exhibit E-41. Methods Used by LEAs to Adjust Indirect Cost Rates to Compensate for Under- or Over-Recovery of Indirect Costs**

Methods Used by LEAs to Adjust Indirect Cost Rates to Compensate for Under- or Over-Recovery of Indirect Costs	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
No adjustment	2042	26.5	0	0.0	0	0.0	336	34.4	426	60.1	159	16.5	1044	83.5	77	5.0
Provisional and final rates	315	4.1	20	3.3	0	0.0	228	23.3	0	0.0	0	0.0	67	5.4	0	0.0
Fixed rate and carry forward	5065	65.7	581	96.7	1489	88.6	413	42.3	282	39.9	707	73.1	139	11.1	1454	95.0
Both methods	292	3.8	0	0.0	192	11.4	0	0.0	0	0.0	100	10.4	0	0.0	0	0.0
<b>Total LEAs (a)</b>	<b>7714</b>	<b>100.0</b>	<b>601</b>	<b>100.0</b>	<b>1681</b>	<b>100.0</b>	<b>977</b>	<b>100.0</b>	<b>708</b>	<b>100.0</b>	<b>966</b>	<b>100.0</b>	<b>1250</b>	<b>100.0</b>	<b>1531</b>	<b>100.0</b>

Source: SEA Finance Officer Telephone Survey (Qs 5), weighted by district-level sample by state.

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs (37 did not have data to answer this question).

RQ.13: Who Established the Indirect Cost Rate or Allocation Plan Used by School Districts?

**Exhibit E-42. Agency that Established the Indirect Cost Rate or Allocation Plan Used By LEAs**

Agency that Established the Indirect Cost Rate or Allocation Plan Used By LEAs	Public LEAs		Mid-Atlantic		Midwest		Mountain Plains		Northeast		Southeast		Southwest		Western	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
LEA	348	4.5	46	7.6	134	7.9	51	5.2	67	9.1	15	1.5	27	2.2	8	0.5
State Education Agency	5497	70.9	384	63.2	1059	63.0	614	62.9	395	53.6	853	88.3	943	75.4	1248	81.5
LEA established rate/allocation plan and obtained SEA approval	24	0.3	0	0.0	0	0.0	8	0.9	8	1.0	0	0.0	8	0.7	0	0.0
Unspecified	1883	24.3	178	29.2	489	29.1	303	31.1	268	36.3	98	10.2	272	21.8	274	17.9
Total LEAs that had an indirect cost rate, allocation plan or other method of recovering indirect costs (a)	7751	100.0	608	100.0	1681	100.0	977	100.0	738	100.0	966	100.0	1250	100.0	1531	100.0

Source: LEA Business Manager Web Survey (Qs 2b, 2c, 2d, 3b, 3c)

Notes: Rows may not sum to Totals due to rounding of the weighted responses. Rows may not sum to 100 percent due to rounding. Detail does not sum to total because LEAs were allowed to provide multiple responses. Some responses represented in the table are based on multiple questions. 125 LEAs that had both a State-approved method and used the LEA's own method are included in "State Education Agency" only.

Information on Total Number of Weighted Respondents:

(a) A weighted total of 7751 LEAs had an indirect cost rate, allocation plan or other method of recovering indirect costs.



**Appendix F: SEA Finance Officer Survey**

Public reporting burden for this collection of information is estimated to average one hour 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. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. 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 Services, Office of Research and Analysis, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302 ATTN: PRA (0584-0568). Do not return the completed form to this address.

**OMB Control No.: 0584-0568**

**USDA/Food and Nutrition Service  
School Foodservice Indirect Cost Study  
State Education Agency Finance Officer Survey**

**INTRODUCTION**

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the US Department of Agriculture to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. To address the congressional mandate, Abt Associates and Kokopelli Associates are conducting a study for the USDA Food and Nutrition Service about the reporting and recovery of indirect costs attributable to school foodservice.

As part of the study, surveys are being conducted with all State Child Nutrition Directors, with all State Education Agency (SEA) Finance Officers, and with a randomly selected sample of School Foodservice Directors and Business Managers of public Local Education Agencies (LEAs) and private schools.

The purpose of this survey is to gather information from **SEA Finance Officers** on how indirect costs are allocated in the financial reporting of LEAs and private schools, and how the SEA is involved with this process. This survey and this study are not intended to audit financial transactions through the indirect cost recovery process. Please also note that:

- In public reports and data files, data will only be presented in the aggregate. In data files sent to FNS for internal use, data will be attributed to States but names of survey respondents will not be identified.
- Information provided through the survey will be kept private, to the extent provided by law.
- Responses to this survey will not affect your agency's receipt of funds from USDA school meals programs.
- PL 111-296, Healthy Hunger-Free Kids Act of 2010, Section 305 requires cooperation with program research and evaluation by States, State educational agencies, local educational agencies, schools, institutions, facilities, and contractors participating in programs authorized under this Act and the Child Nutrition Act of 1966.

USDA/FNS needs your participation to assure that this study fairly and accurately represents the processes of establishing indirect cost rates and paying indirect costs. We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Abt Associates toll-free at 1-855-325-6015, or send an e-mail to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

**This survey is intended to be conducted by telephone. A telephone interviewer will contact you to schedule a time to go over the survey questions and your responses. Please review the questions in this survey and gather any necessary information to respond to the questions before the scheduled time with your telephone interviewer.**

This survey addresses questions related to the use of indirect cost rates as may be applied to school foodservice. It includes questions related to both public school districts (LEAs) and private schools (or groups of private schools operating under a single entity such as an Archdiocese for Catholic schools). ***For simplicity, the survey refers to both individually operated private schools and groups of private schools operating under a single agency or corporation as “private schools”.***

### **RESPONDENT INFORMATION**

1. Please provide the following contact information for the official in your State responsible for approving **public LEAs'** indirect cost rate applications or cost allocation plans for SY2011-2012.

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

- 1a. *If someone other than this person is responding to this questionnaire for public LEAs, please provide his or her name and contact information below.*

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

## ROLES FOR DETERMINING INDIRECT RATES

The following questions are about the role your SEA has in the determining indirect rates.

**Below are some definitions of some key terms that are used throughout the survey.**

### DEFINITIONS OF KEY TERMS USED IN THIS SURVEY

**Programs** are activities or services, such as instruction and school foodservice, that have identifiable direct costs. These direct costs may be charged to grants or other special-purpose accounts, or to the LEA or private school'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)*

2. Which of the following statements best describes the role of the SEA in determining how **public LEAs** allocate indirect costs to their programs or activities in reporting expenses for SY2011-2012? *(Check one answer in each row.)*

#### SEA Role for Public LEAs

SEA computed indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA approved LEA applications for indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA approved LEA cost allocation plan(s) using factor(s) other than percentage of direct costs <i>(Specify below.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of approved cost allocation plans that use factors other than percentage of direct costs.</i>	
SEA provided guidance to LEAs regarding cost allocation plan(s) using factor(s) other than percentage of direct costs <i>(Specify below.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of guidance provided regarding cost allocation plans that use factors other than percentage of direct costs.</i>	
Other SEA role regarding LEA indirect costs <i>(Specify below.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other SEA role regarding indirect costs.</i>	

3. Is the official responsible for approving **public LEAs'** indirect cost rate applications or cost allocation plans (listed in Question 1) also responsible for the SEA's role in the allocation of indirect costs by **private schools** in SY2011-2012?

- Yes (Go to Question 3d.)
- No
- Don't know (Go to Question 4.)

3a. Is someone else at the SEA responsible for the SEA's role in the allocation of indirect costs by **private schools** in SY2011-2012?

- Yes
- No (Go to Question 3e.)
- Don't know (Go to Question 4.)

3b. Please provide the name and contact information for the SEA official responsible for the SEA's role in the allocation of indirect costs by **private schools**.

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

**If different state officials are responsible for public LEAs and for private schools, this survey will need to be completed by the two state officials or by their representatives. The first person should respond to the questions for public LEAs, and the second person should respond to the questions for private schools. Both respondents should be present when reviewing the survey with the phone interviewer.**

3c. *If someone other than the person listed in Question 3b is responding to this questionnaire for private schools, please provide his or her name and contact information below.*

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

**If the answers in Question 2 (SEA Role for Public LEAs) is "No" or "Don't know" to all statements, and you (the respondent) are not responding for private schools, stop and go to the end of survey.**

3d. Which of the following statements best describes the role of the SEA in determining how **private schools** allocate indirect costs to their programs or activities in reporting expenses for SY2011-2012? (*Check one answer in each row.*)

<b>SEA Role for Private Schools Eligible to Receive Federal Funds</b>	
SEA computed indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA approved private school applications for indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA approved private school cost allocation plan(s) using factor(s) other than percentage of direct costs ( <i>Specify below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of approved cost allocation plans that use factors other than percentage of direct costs.</i>	
SEA provided guidance to private schools regarding cost allocation plan(s) using factor(s) other than percentage of direct costs ( <i>Specify below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of guidance provided regarding cost allocation plans that use factors other than percentage of direct costs.</i>	
Other SEA role regarding private school indirect costs ( <i>Specify below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other SEA role regarding indirect costs.</i>	

(Go to Question 4.)

3e. If the SEA has no role in determining how **private schools** allocate indirect costs to their programs or activities in reporting expenses for SY2011-2012, what is the reason? (*Check all that apply.*)

- Private schools do not allocate indirect costs to their programs or activities (*Go to Question 4.*)
- Another agency is responsible (*Go to Question 3f.*)
- Don't know (*Go to Question 4.*)
- Other (*Specify below*) (*Go to Question 4.*)

\_\_\_\_\_

\_\_\_\_\_

3f. Please provide the name and contact information of the agency and official responsible for determining how private schools allocate indirect costs to their programs or activities in reporting expenses for SY2011-2012.

Agency: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

## RESTRICTED AND UNRESTRICTED INDIRECT RATES

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

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

### DEFINITIONS OF INDIRECT COST RATES USED IN THIS SURVEY

**Restricted indirect rates** (restricted rates) are used for grants, such as Title I, with a requirement that Federal funds supplement, not supplant non-Federal funds.

**Unrestricted indirect rates** (unrestricted rates) may be used when this requirement does not apply.

**For Questions 4-9, each will begin with questions related to public LEAs, then go onto similar questions related to private schools.**

Questions 4 through 4g should be answered with respect to *public LEAs*.

Questions 4h through 4o should be answered with respect to *private schools*.

4. **For public LEAs**, did your state provide any rules, regulations, or guidance about computing indirect costs for SY2011-2012?

- Yes
- No (Go to Question 4h.)
- Don't know (Go to Question 4h.)

4a. **For public LEAs**, did the SEA compute or approve restricted indirect cost rates, unrestricted cost rates, or both for SY2011-2012?

**Did the SEA compute or approve this type of rate for public LEAs?**

Restricted rates	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Unrestricted rates	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know

**If the answers in Question 4a (Did the SEA compute or approve this type of rate for public LEAs?) are "No" for both restricted rates and unrestricted rates, go to Question 4g.**

**Otherwise, please continue to question 4b.**

Below is the definition of expendable equipment used in this survey.

**DEFINITION OF “EXPENDABLE EQUIPMENT” USED IN THIS SURVEY**

“Expendable equipment” means equipment purchases treated as an annual operating expense; not a capital expense, under Federal and State rules.

4b. **For public LEAs**, which of the following types of costs were treated as indirect costs in each type of indirect cost rate computed or approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	Restricted Rate			Unrestricted Rate		
Salaries and wages	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Employee benefits and payroll taxes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Workers' compensation	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Supplies and expendable equipment	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Equipment rental	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Energy (gas, oil, or electricity)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Water or sewer	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Communications (phone, internet)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Insurance( liability, auto, etc.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Other purchased services	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Don't know
Description of other type of costs for Restricted Rate.						
Description of other type of costs for Unrestricted Rate.						

The following question deals with the support functions that are included in indirect cost rate(s).

**Below are the definitions of support functions used in this survey.**

**DEFINITIONS OF SUPPORT FUNCTIONS 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.

**“Data processing operations and programming”** 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 the Superintendent and other administration not listed elsewhere.

**“School board”** includes salaries or other compensation to board members, and support staff assigned to 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 routine cleaning, storage, and setting up/rearranging furniture.

**“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, LEA\* personnel, and LEA\* 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 LEA\* 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.

4c. **For public LEAs**, which of the following support functions are included in each type of indirect cost rate approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Accounting, budget, finance and payroll	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Data processing operations and programming	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Administration of personnel, benefits and human resources	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Purchasing and contracting	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
General administration and policy (Superintendent's office, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School board	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Custodial and janitorial	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Building operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment and vehicle operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Refuse disposal, pest control, other sanitation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Security	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Storage and transportation of goods	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Providing and maintaining uniforms	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Medical – nurses, school clinic, etc.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other support function for Restricted Rate.		
Description of other support function for Unrestricted Rate.		

Programs are generally included in the direct cost base for an indirect cost rate when they are considered to benefit from the expenditure of indirect costs. For example, salaries of teachers are a direct cost of regular day instruction programs that may be included in the base of total direct costs for computing an indirect cost rate. An indirect cost of these programs might be payroll administration.

4d. **For public LEAs**, which of the following types of programs were included in the **base of direct costs** or the denominator for each type of indirect cost rate computed or approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	Restricted Rate	Unrestricted Rate
Regular day instructional programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Special education programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Occupational or career/technical day programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Adult education	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School lunch program and other food service	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
U.S. Dept. of Education programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other Federal programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

4e. **For public LEAs**, are salaries for the following types of personnel ever included — entirely or in part — in the pool of indirect costs for either type of indirect cost rate computed or approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	Restricted Rate	Unrestricted Rate
Teachers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Teachers' aides	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Educational specialists	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Cooks and other cafeteria workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Food service administrative workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

**If the answers in Question 4e are all “No” for both restricted rates and unrestricted rates, go to Question 4g.**

4f. Please explain the situations when salaries for any of the types of **public LEA** personnel listed above are included, entirely or in part, in the pool of indirect costs for the restricted or unrestricted indirect cost rate.

\_\_\_\_\_

\_\_\_\_\_

4g. **For public LEAs**, did your SEA compute, approve, or otherwise supervise cost allocation using methods other than indirect cost rates?

- Yes
- No
- Don't know

Questions 4 through 4g should have been answered with respect to **public LEAs**.  
 Questions 4h through 4p should be answered with respect to **private schools**.

4h. **For private schools**, did the SEA provide any rules, regulations, or guidance about computing indirect costs for SY2011-2012?

- Yes
- No
- Don't know

4i. Is the computation of indirect cost rates for SY2011-2012 the same for **private schools** as for public LEAs?

- Yes (*Go to Question 5.*)
- No
- Don't know (*Go to Question 5.*)
- No indirect cost rates are used for private schools (*Go to Question 5.*)

4j. **For private schools**, did the SEA compute or approve restricted indirect cost rates, unrestricted cost rates, or both for SY2011-2012? Restricted rates are used for grants, such as Title I, with a requirement that Federal funds supplement, not supplant non-Federal funds. Unrestricted rates may be used when this requirement does not apply.

**Did the SEA compute or approve this type of rate for private schools?**

Restricted rates	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Unrestricted rates	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

**If the answers in Question 4j (Did the SEA compute or approve this type of rate for private schools?) are "No" for both restricted rates and unrestricted rates, go to Question 4p.**

**Otherwise, please continue to question 4k.**

4k. **For private schools**, which of the following types of costs were treated as indirect costs in each type of indirect cost rate computed or approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Salaries and wages	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Employee benefits and payroll taxes	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Workers' compensation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Supplies and expendable equipment	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment rental	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Energy (gas, oil, or electricity)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Water or sewer	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Communications (phone, internet)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other purchased services	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other type of costs for Restricted Rate		
Description of other type of costs for Unrestricted Rate.		

41. **For private schools**, which of the following support functions is included in each type of indirect cost rate approved by the SEA for SY2011-2012? (Complete for each column that applies in your State. Check one response for each row in each column.)

	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Accounting, budget, finance and payroll	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Data processing operations and programming	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Administration of personnel, benefits and human resources	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Purchasing and contracting	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
General administration and policy (Superintendent's office, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School board	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Custodial and janitorial	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Building operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Equipment and vehicle operations and maintenance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Refuse disposal, pest control, other sanitation	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Security	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Storage and transportation of goods	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Medical – nurses, school clinic, etc.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Providing and maintaining uniforms	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other support function for Restricted Rate.		
Description of other support function for Unrestricted Rate.		

4m. **For private schools**, which of the following types of programs were included in the **base of direct costs** or the denominator for each type of indirect cost rate computed or approved by the SEA for SY2011-2012? Programs are generally included in the direct cost base for an indirect cost rate when they are considered to benefit from the expenditure of indirect costs. For example, salaries of teachers are a direct cost of regular day instruction programs that may be included in the base of total direct costs for computing an indirect cost rate. An indirect cost of these programs might be payroll administration. *(Complete for each column that applies in your State. Check one response for each row in each column.)*

	Restricted Rate	Unrestricted Rate
Regular day instructional programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Special education programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Occupational or career/technical day programs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Adult education	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
School lunch program and other food service	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
U.S. Dept. of Education programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other Federal programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

4n. **For private schools**, are salaries for the following types of personnel ever included — entirely or in part-- in the pool of indirect costs for either type of indirect cost rate computed or approved by the SEA for SY2011-2012? *(Complete for each column that applies in your State. Check one response for each row in each column.)*

	Restricted Rate	Unrestricted Rate
Teachers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Teachers' aides	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Educational specialists	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Cooks and other cafeteria workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Food service administrative workers	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
U.S. Dept. of Education programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other Federal programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State programs not listed above	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know

**If the answers in Question 4n are all “No” for both restricted rates and unrestricted rates, go to Question 4p.**

- 4o. Please explain the situations when salaries for any of the types of **private school** personnel listed above are included, entirely or in part, in the pool of indirect costs for the restricted or unrestricted indirect cost rate.

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- 4p. **For private schools**, did your SEA compute, approve, or otherwise supervise cost allocation using methods other than indirect cost rates?

- Yes
- No
- Don't know

## ADJUSTMENTS TO INDIRECT COST RATES

The following questions are about the ways in which your SEA makes adjustments to indirect cost rates.

### DEFINITIONS OF INDIRECT COST ADJUSTMENT METHODS USED IN THIS SURVEY

**Recovery of indirect costs** means that funds are transferred from the school foodservice account to the LEA or private school general fund, in payment of indirect costs

**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 total indirect costs for programs or grants for the year are 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.

*Example of Indirect Cost Adjustments:*

If the indirect cost rate is based on a prior year's cost, it may understate or overstate the actual amount of indirect cost. For example, assume that the indirect cost rate used in SY2011-2012 is 10 percent, based on a total indirect cost of \$100,000 and a total direct cost of \$1 million in SY 2010-2011. If the ratio of the actual indirect cost to actual direct cost in SY2011-2012 is 9 percent, then applying the 10 percent rate results in too much indirect cost being recovered by the LEA or private school.

Using the **provisional/final rate** method, the final rate of 9 percent is computed and applied to determine the final indirect costs of grant programs.

Using the **fixed rate/carry forward** method, the excess indirect cost from SY2011-2012 is subtracted from the projected indirect cost for SY 2012-2013 in computing the 2012-2013 indirect cost rate.

5. **For public LEAs**, which of the following adjustment methods, if any, were or will be used to compensate for under- or over-recovery of indirect costs in SY2011-2012? (Refer to above definitions, and check one response for each row.)

No adjustment	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Final rate computed and adjustment applied to SY2011-2012 costs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Final rate not computed yet, adjustment will be applied to final SY2011-2012 costs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Fixed rate with carry-forward	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method ( <i>Describe below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other method.</i>	

5a. Are the adjustment methods for SY2011-2012 the same **for private schools**?

- Yes (Go to Question 6.)
- No
- Don't know (Go to Question 6.)

5b. **For private schools**, which of the following adjustment methods, if any, were or will be used to compensate for under- or over-recovery of indirect costs in SY2011-2012? (Refer to above definitions, and check one response for each row.)

No adjustment	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Final rate computed and adjustment applied to SY2011-2012 costs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Final rate not computed yet, adjustment will be applied to final SY2011-2012 costs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Fixed rate with carry-forward	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other method.	

**ASSURING COMPLIANCE WITH FEDERAL RULES**

The following questions are about the actions your SEA takes to assure compliance with Federal rules. As a reminder, the data collected through this survey are for research and are not intended to audit processes or financial transactions related to the indirect cost recovery process.

**DEFINITION OF ALLOWABLE COSTS USED IN THIS SURVEY**

Federal cost principles state that to be allowable, indirect costs must be necessary, reasonable, allocable, conforming to State and Federal law and regulations, consistently treated, determined in accordance with Generally Accepted Accounting Principles, not included as a cost or matching contribution of any other grant (except where allowed by Federal regulations), net of applicable credits, and adequately documented.

6. **For public LEAs**, which of the following actions, if any, did the SEA take to assure that the indirect costs allocated in SY2011-2012 are allowable under Federal cost principles? (Refer to above definitions, and check one response for each row)

SEA allowed only use of indirect cost rates computed by SEA	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA allowed only indirect cost rates computed according to SEA formula	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect cost rate proposals or allocation plans	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed financial statements supporting computation of indirect cost rates	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed actual indirect cost charges and/or basis of charges for prior year	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other action ( <i>Describe below</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other action:	

6a. Are the actions indicated above for SY2011-2012 the same **for private schools**?

- Yes (*Go to Question 7.*)
- No
- Don't know (*Go to Question 7.*)

6b. **For private schools**, which of the following actions, if any, did the SEA take to assure that the indirect costs allocated in SY2011-2012 are allowable under Federal cost principles? (Refer to above definitions, and check one response for each row)

SEA allowed only use of indirect cost rates computed by SEA	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA allowed only indirect cost rates computed according to SEA formula	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect cost rate proposals or allocation plans	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed financial statements supporting computation of indirect cost rates	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed actual indirect cost charges and/or basis of charges for prior year	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other action (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other action.	

7. In how many of the past five years has the SEA provided any form of training or written materials to **public LEAs and/or private schools** on the allocation of indirect costs? (Check one answer in each row)

Public LEAs	<input type="checkbox"/> None	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5	<input type="checkbox"/> Don't know
Private Schools	<input type="checkbox"/> None	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5	<input type="checkbox"/> Don't know

8. **For public LEAs**, which of the following actions, if any, did the SEA take to assure that **recovery of indirect costs** for SY2011-2012 from Federal programs is consistent with applicable program rules and guidance, such as the rules and guidance of the National School Lunch Program? (*Check one answer in each row.*)

SEA provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited indirect cost recovery from the nonprofit school foodservice account (above and beyond Federal program restrictions)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited indirect cost recovery from other Federal programs (above and beyond Federal program restrictions)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA required public LEA administrators to establish a written plan for recovery of indirect costs from school foodservice before initiating such recovery	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA provided training to LEAs in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA specified procedures for examining recovery of indirect costs as part of audits conducted by or for LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect costs recovered by a sample of public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect costs recovered by all public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method ( <i>Describe below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other method.</i>	

8a. Are the actions indicated above for SY2011-2012 the same **for private schools**?

- Yes (*Go to Question 9.*)
- No
- Don't know(*Go to Question 9.*)

- 8b. **For private schools**, which of the following actions, if any, did the SEA take to assure that **recovery of indirect costs** for SY2011-2012 from Federal programs is consistent with applicable program rules and guidance, such as the rules and guidance of the National School Lunch Program? (*Check one answer in each row.*)

SEA provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited indirect cost recovery from the nonprofit school foodservice account (above and beyond Federal program restrictions)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited indirect cost recovery from other Federal programs (above and beyond Federal program restrictions)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA required private school administrators to establish a written plan for recovery of indirect costs from school foodservice before initiating such recovery	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA provided training to private schools in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA specified procedures for examining recovery of indirect costs as part of audits conducted by or for private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect costs recovered by a sample of private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed indirect costs recovered by all private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method ( <i>Describe below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other method.</i>	

9. **For public LEAs**, which of the following actions, if any, did the SEA take to assure that **direct costs** charged to Federal programs in SY2011-2012 are allowable under Federal cost principles? (*Check one answer in each row.*)

SEA provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited direct charges to Federal programs for services provided by LEA employees who are not entirely allocable to a specific program	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA provided training to LEAs in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA specified tests of direct charges to be conducted as part of audits by or for LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed direct costs charged by a sample of public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed direct costs charged by all public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method ( <i>Describe below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other method.</i>	

9a. Are the methods indicated above for SY2011-2012 the same **for private schools**?

- Yes (Go to end.)
- No
- Don't know (Go to end.)

9b. **For private schools**, which of the following actions, if any, did the SEA take to assure that **direct costs** charged to Federal programs in SY2011-2012 are allowable under Federal cost principles? (Check one answer in each row.)

SEA provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA restricted or prohibited direct charges to Federal programs for services provided by private school employees who are not entirely allocable to a specific program	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA provided training to private schools in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA specified tests of direct charges to be conducted as part of audits by or for private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed direct costs charged by a sample of private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
SEA reviewed direct costs charged by all private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method (Describe below)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method described (Attach, if preferred):	

**AVAILABLE GUIDANCE AND TRAINING MATERIALS**

Question 10 is a checklist of guidance and training materials we are requesting, if available.

Documents may be sent to Abt Associates using the envelope sent with this survey or to this address:

**School Foodservice Indirect Cost Study (USDA/FNS)**  
**Abt Associates Inc.**  
**55 Wheeler St**  
**Cambridge, MA 02138-1168**

Electronic copies of materials may be emailed to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

10. For each of the topics below, please indicate if you can provide copies of the written guidance and/or training materials.

	Materials that can be provided:	
	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
Computing Indirect Cost Rates		
Public LEAs	<input type="checkbox"/>	<input type="checkbox"/>
Private schools	<input type="checkbox"/>	<input type="checkbox"/>
Adjusting Indirect Cost Rates		
Public LEAs	<input type="checkbox"/>	<input type="checkbox"/>
Private schools	<input type="checkbox"/>	<input type="checkbox"/>
Allowable Indirect Costs		
Public LEAs	<input type="checkbox"/>	<input type="checkbox"/>
Private schools	<input type="checkbox"/>	<input type="checkbox"/>
Recovery of Indirect Costs		
Public LEAs	<input type="checkbox"/>	<input type="checkbox"/>
Private schools	<input type="checkbox"/>	<input type="checkbox"/>
Allowable Direct Costs		
Public LEAs	<input type="checkbox"/>	<input type="checkbox"/>
Private schools	<input type="checkbox"/>	<input type="checkbox"/>

**END OF SURVEY.**

That was our last question. Thank you for providing this information for the **School Foodservice Indirect Cost Study**. We will review this questionnaire, and if any further clarification is needed, we will call and review the questions and your responses with you. If you have any questions about the study, please call us toll-free 1-855-325-6015 or send an email to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

## Appendix G: State Child Nutrition Director Telephone Survey

Public reporting burden for this collection of information is estimated to average 30 minutes 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. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. 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 Services, Office of Research and Analysis, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302 ATTN: PRA (0584-0568). Do not return the completed form to this address.

**OMB Control No.: 0584-0568**

**USDA/Food and Nutrition Service  
School Foodservice Indirect Cost Study  
State Child Nutrition Director Survey**

**INTRODUCTION**

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the US Department of Agriculture to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. To address the congressional mandate, Abt Associates and Kokopelli Associates are conducting a study for the USDA Food and Nutrition Service about the reporting and recovery of indirect costs attributable to school foodservice.

As part of the study, surveys are being conducted with all State Child Nutrition Directors, with all State Education Agency (SEA) Finance Officers, and with a randomly selected sample of School Foodservice Directors and Business Managers of public Local Education Agencies (LEAs) and private schools.

The purpose of this survey is to gather information from **State Child Nutrition Directors** on how indirect costs are allocated in the financial reporting of LEAs and private schools, and how the State Child Nutrition Division is involved with this process. This survey and this study are not intended to audit financial transactions through the indirect cost recovery process. Please also note that:

- In public reports and data files, data will only be presented in the aggregate. In data files sent to FNS for internal use, data will be attributed to States but names of survey respondents will not be identified.
- Information provided through the survey will be kept private, to the extent provided by law.
- Responses to this survey will not affect your agency's receipt of funds from USDA school meals programs.
- PL 111-296, Healthy Hunger-Free Kids Act of 2010, Section 305 requires cooperation with program research and evaluation by States, State educational agencies, local educational agencies, schools, institutions, facilities, and contractors participating in programs authorized under this Act and the Child Nutrition Act of 1966.

USDA/FNS needs your participation to assure that this study fairly and accurately represents the processes of establishing indirect cost rates and paying indirect costs. We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Abt Associates toll-free at 1-855-325-6015, or send an e-mail to [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com).

**This survey is intended to be conducted by telephone. A telephone interviewer will contact you to schedule a time to go over the survey questions and your responses. Please review the questions in this survey and gather any necessary information to respond to the questions before the scheduled time with your telephone interviewer.**

This survey addresses questions related to the use of indirect cost rates as may be applied to school foodservice. It includes questions related to both public school districts (LEAs) and private schools (or groups of private schools operating under a single entity such as an Archdiocese for Catholic schools). ***For simplicity, the survey refers to both individually operated private schools and groups of private schools operating under a single agency or corporation as “private schools”.***

### **RESPONDENT AND CONTACT INFORMATION**

1. Please confirm/update the following contact information for the official in your State serving as the most senior State official responsible for the NSLP and SBP in **public LEAs** for SY2011-2012.

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone number: \_\_\_\_\_  
Email: \_\_\_\_\_

- 1a. Is this official also responsible for the NSLP and SBP in **private schools**?

- Yes (Go to Question 1c.)  
 No  
 Don't know/Not Sure (Go to Question 1c.)

- 1b. Please provide the contact information for the official in your State serving as the most senior official responsible for the NSLP and SBP in **private schools** for SY2011-2012.

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone number: \_\_\_\_\_  
Email: \_\_\_\_\_

**If different state officials are responsible for public LEAs and for private schools, this survey will need to be completed by the two state officials or by their representatives. The first person should respond to the questions for public LEAs, and the second person should respond to the questions for private schools. Both respondents should be present when reviewing the survey with the phone interviewer.**

- 1c. If someone other than the person listed in Question 1 (**public LEAs**) or Question 1b (**private schools**) completed this questionnaire, please provide his or her name and contact information below.

For public LEAs:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

For private schools:

Same as above

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

- 1d. For this study, we will also be contacting your SEA's chief finance officer or another senior SEA finance official. Please confirm/update the following contact information for the official in your State responsible for approving public LEAs' indirect cost rate applications or cost allocation plans for SY2011-2012.

Contact information below is confirmed

Updated contact information is provided below

Contact information is not known/not available

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

## STATE CHILD NUTRITION DIVISION INVOLVEMENT WITH INDIRECT COSTS

The following questions are about the involvement of the State Child Nutrition Division with indirect costs.

**Below are some definitions of some key terms that are used throughout the survey.**

### DEFINITIONS OF KEY TERMS USED IN THIS SURVEY

**State Child Nutrition Division** is the unit responsible for state child nutrition programs.

**Programs** are activities or services, such as instruction and school foodservice, that have identifiable direct costs. These direct costs may be charged to grants or other special-purpose accounts, or to the LEA or private school'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)*

2. Does your state have rules and regulations pertaining to computing indirect costs for **public LEAs** or **private schools**?
- Yes
  - No
  - Don't know
3. Is your State's Child Nutrition Division involved in any way in determining how **public LEAs** allocate indirect costs to their programs or activities in reporting expenses?
- Yes
  - No *(Go to Question 4.)*
  - Don't know *(Go to Question 4.)*

- 3a. Which of the following statements best describes the role of your State’s Child Nutrition Division in determining how **public LEAs** allocated indirect costs to their programs or activities in reporting expenses for SY2011-2012? (Check one response for each row.)

<b>State Child Nutrition Division Role for Public LEAs</b>	
Child Nutrition Division computed indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division approved LEA applications for indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division approved LEA cost allocation plan(s) using factor(s) other than percentage of direct costs (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of approved cost allocation plans that use factors other than percentage of direct costs.</i>	
Child Nutrition Division collaborates with another SEA Division or another State Agency to establish indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division collaborates with another SEA Division or another State Agency to approve LEA cost allocation plan(s) using factor(s) other than percentage of direct costs (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of the collaboratively approved cost allocation plans that use factors other than percentage of direct costs.</i>	
Other Child Nutrition Division role for <b>indirect cost allocation</b> (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of the other role the Child Nutrition Division has for indirect cost allocation.</i>	

4. Is your State’s Child Nutrition Division involved in any way in determining how **private schools** allocate indirect costs to their programs or activities in reporting expenses?

- Yes
- No (Go to Question 5.)
- Don't know (Go to Question 5.)

4a. Which of the following statements best describes the role of your State’s Child Nutrition Division in determining how **private schools** allocate indirect costs to their programs or activities in reporting expenses for SY2011-2012? (Check one response for each row)

<b>State Child Nutrition Division Role for Private Schools Eligible to Receive Federal Funds</b>	
Child Nutrition Division computed indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division approved private school applications for indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division approved private school cost allocation plan(s) using factor(s) other than percentage of direct costs (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of approved cost allocation plans that use factors other than percentage of direct costs.</i>	
Child Nutrition Division collaborates with another SEA Division or another State Agency to establish indirect cost percentage rate(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division collaborates with another SEA Division or another State Agency to approve private school cost allocation plan(s) using factor(s) other than percentage of direct costs (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of the collaboratively approved cost allocation plans that use factors other than percentage of direct costs.</i>	
Other Child Nutrition Division role for <b>indirect cost allocation</b> (Specify below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of the other role the Child Nutrition Division has for indirect cost allocation.</i>	

5. Did your State’s Child Nutrition Division provide information to school foodservice directors in **public LEAs** about their State-approved indirect cost percentage rate(s) or cost allocation plan?

- Yes
- No (Go to Question 5d.)
- Don't know (Go to Question 5d.)

5a. **For public LEAs**, what role did your State's Child Nutrition Division play in notifying school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012? (*Check all that apply.*)

- Child Nutrition Division sent a letter to school foodservice directors
- Child Nutrition Division sent an email to school foodservice directors
- Child Nutrition Division posted an announcement on its website for school foodservice directors
- Child Nutrition Division notified school foodservice directors individually by telephone
- Child Nutrition Division notified school foodservice directors by teleconference
- Child Nutrition Division provided indirect cost percentage rates to school foodservice directors upon request
- Other (*Describe.*)

\_\_\_\_\_

\_\_\_\_\_

5b. Thinking of the last five years, is this the typical procedure used by your State's Child Nutrition Division to notify school foodservice directors in **public LEAs** about computed or approved indirect cost percentage rates or cost allocation plans?

- Yes, the notification procedure was the same one used for the last five years
- No, the notification procedure was different in previous years (*Describe.*)

\_\_\_\_\_

\_\_\_\_\_

- Don't know how notification was done in previous years

5c. **For public LEAs**, when did your State's Child Nutrition Division notify school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012?

- While school was in session for SY 2010-2011
- Between the end of school for SY 2010-11 and the start of school for SY2011-2012
- While school was in session for SY2011-2012
- After the end of school for SY2011-2012
- Other (*Specify below.*)

\_\_\_\_\_

\_\_\_\_\_

- Don't know

(Go to Question 6.)

5d. **For public LEAs**, what organization notified school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012?

- State Education Agency finance or federal reporting office
- Other State Education Agency unit (*Specify below.*)

\_\_\_\_\_

- Other State Agency (*Specify below.*)

\_\_\_\_\_

- No State Agency notified public school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012
- Don't know

6. Did your State's Child Nutrition Division provide information to foodservice directors for **private schools** about their State-approved indirect cost rates or cost allocation plans?

- Yes
- No (*Go to Question 6e.*)
- Don't know (*Go to Question 6e.*)

6a. Was the notification process for **private schools** the same as for public LEAs?

- Yes (*Go to Question 7.*)
- No
- Don't know (*Go to Question 7.*)
- Not applicable, the State Child Nutrition Division does not notify public LEAs (*Go to Question 6e.*)

6b. **For private schools**, what role did your State's Child Nutrition Division play in notifying school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012?

- Child Nutrition Division did not notify school foodservice directors about indirect cost rates or cost allocation plans
- Child Nutrition Division sent a letter to school foodservice directors
- Child Nutrition Division sent an email to school foodservice directors
- Child Nutrition Division posted an announcement on its website for school foodservice directors
- Child Nutrition Division notified school foodservice directors by telephone
- Child Nutrition Division notified school foodservice directors by teleconference
- Other (*Describe.*)

\_\_\_\_\_

\_\_\_\_\_

6c. Thinking of the last five years, is this the typical procedure used by your State's Child Nutrition Division to notify school foodservice directors in **private schools** about computed or approved indirect cost percentage rates or cost allocation plans?

- Yes, the notification procedure was the same one used for the last five years
- No, the notification procedure was different in previous years. *(Describe.)*

\_\_\_\_\_

- Don't know how notification was done in previous years

6d. **For private schools**, when did your State's Child Nutrition Division notify the private schools about computed or approved indirect cost rate percentage rates or cost allocation plans for SY2011-2012?

- While school was in session for SY2010-2011
- Between the end of school for SY2010-11 and the start of school for SY2011-2012
- While school was in session for SY2011-2012
- After the end of school for SY2011-2012
- Other *(Specify below.)*

\_\_\_\_\_

- Don't know

*(Go to Question 7.)*

6e. **For private schools**, what organization notified school foodservice directors about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012?

- State Education Agency finance or federal reporting office
- Other State Education Agency unit *(Specify below.)*

\_\_\_\_\_

- Other State Agency *(Specify below.)*

\_\_\_\_\_

- No State Agency notified foodservice directors of private schools about computed or approved indirect cost percentage rates or cost allocation plans for SY2011-2012
- Don't know

**GUIDANCE TO PUBLIC LEAs AND PRIVATE SCHOOLS**

The following questions address the guidance provided by your State’s Child Nutrition Division to public LEAs and private schools regarding charging and recovery of indirect costs.

**DEFINITIONS OF THE TERMS “CHARGED” AND “RECOVERY” IN THIS SURVEY**

“Charged” means that indirect costs are computed and included in a report of expenses for school foodservice, regardless of whether the indirect costs are recovered.

“Recovery” of indirect costs means that funds are transferred from the school foodservice account to the LEA or private school general fund, in payment of indirect costs.

7. Did your State’s Child Nutrition Division provide any guidance to **public LEAs and/or private schools** regarding the charging and/or recovery of indirect costs from school foodservice accounts for SY2011-2012?
- Yes
  - No (Go to Question 8.)
  - Don’t know (Go to Question 8.)

7a. **For public LEAs**, how did your State’s Child Nutrition Division provide guidance in SY2011-2012 regarding the charging and/or recovery of indirect costs from school foodservice accounts? (Check one response for each row.)

**How was guidance provided to public LEAs?**

State Child Nutrition Division sent written guidance by regular mail service	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
State Child Nutrition Division sent written guidance by email	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
State Child Nutrition Division posted written guidance on its website	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
State Child Nutrition Division provided training in person	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
State Child Nutrition Division provided training remotely by teleconference or through the web	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
Other guidance was provided (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
Description of other guidance provided.	

- 7b. Were the same types of guidance provided in SY2011-2012 to **private schools**?
- Yes (Go to Question 8.)
  - No
  - Don’t know (Go to Question 8.)
  - Not applicable, the State Child Nutrition Division did not provide guidance to private schools (Go to Question 8.)

7c. **For private schools**, how did your State’s Child Nutrition Division provide guidance in SY2011-2012 regarding the charging and/or recovery of indirect costs from school foodservice accounts? (Check one response for each row.)

**How was guidance provided to private schools?**

State Child Nutrition Division sent written guidance by regular mail service	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division sent written guidance by email	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division posted written guidance on its website	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division provided training in person	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
State Child Nutrition Division provided training remotely by teleconference or through the web	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other guidance was provided ( <i>Describe below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other guidance provided.</i>	

**If available, we would like to review a copy of the written guidance, training handouts and/or scripts the State Child Nutrition Division provided or used regarding the charging and/or recovery of indirect costs. At the end of the survey, we will review the documents that we would like to get and provide information on how to send these documents to Abt Associates.**

**MONITORING OF DIRECT AND INDIRECT COSTS AND COMPLIANCE WITH STATE AND FEDERAL RULES**

The following questions are about the monitoring of direct and indirect costs and compliance with state and federal rules. Please refer to the definitions for “charged” and “recovery” of indirect costs.

**For Questions 8-10, each will begin with questions related to public LEAs, then go onto similar questions related to private schools.**

8. Which of the following financial items are **public LEAs** required to report to your State’s Child Nutrition Division for SY2011-2012? *(Check one response for each row.)*

**Required reporting for public LEAs:**

Total direct costs of school foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
Indirect cost rate(s) applicable to school foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
Indirect cost <b>charged</b> to school foodservice account	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
Indirect cost <b>recovered</b> from school foodservice account	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
Other financial items are required to be reported <i>(Describe.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
<i>Description of other items required to be reported.</i>	

8a. Are the required reporting items indicated above for SY2011-2012 the same **for private schools**?

- Yes *(Go to Question 9.)*
- No
- Don’t know *(Go to Question 9.)*
- Not applicable, the State Child Nutrition Division does not require this reporting from private schools *(Go to Question 9.)*

8b. Which of the following items are **private schools** required to report to your State’s Child Nutrition Division for SY2011-2012? *(Check one response for each row.)*

**Required reporting for private schools:**

Total direct costs of school foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
Indirect cost rate(s) applicable to school foodservice	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
Indirect cost <b>charged</b> to school foodservice account	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
Indirect cost <b>recovered</b> from school foodservice account	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
Other financial items are required to be reported <i>(Describe.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don’t know
<i>Description of other items required to be reported.</i>	

9. **For public LEAs**, which of the following did your State’s Child Nutrition Division verify (either directly or through reports provided by State or external auditors) regarding indirect costs charged to school foodservice accounts in SY2011-2012? For those conditions that were verified, was this for all LEAs or a selected sample of LEAs? (Check one response for each row.)

**Verified for public LEAs:**

Indirect cost rate was correctly computed	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know
Costs included in indirect cost rate were allowable	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know
Correct indirect cost rate was used	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost charged to school foodservice was correctly computed	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost recovered was equal to or less than indirect cost charged	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know
If indirect cost for prior year was recovered, written notice of intent to recover was given at the proper time	<input type="checkbox"/> Yes, for all LEAs <input type="checkbox"/> Yes, for a sample of LEAs <input type="checkbox"/> No <input type="checkbox"/> Don't know

- 9a. Are the items verified by the State’s Child Nutrition division indicated above for SY2011-2012 the same **for private schools**?

- Yes (Go to Question 10.)
- No
- Don't know (Go to Question 10.)
- Not applicable, the State Child Nutrition Division does not verify indirect costs for private schools (Go to Question 10.)

9b. **For private schools**, which of the following did your State’s Child Nutrition Division verify (either directly or through reports provided by State or external auditors) regarding indirect costs charged to school foodservice accounts in SY2011-2012? For those conditions that were verified, was this for all private schools or a selected sample of private schools? (Check one response for each row.)

**Verified for private schools:**

Indirect cost rate was correctly computed	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know
Costs included in indirect cost rate were allowable	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know
Correct indirect cost rate was used	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost charged to school foodservice was correctly computed	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know
Indirect cost recovered was equal to or less than indirect cost charged	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know
If indirect cost for prior year was recovered, written notice of intent to recover was given at the proper time	<input type="checkbox"/> Yes, for all private schools <input type="checkbox"/> Yes, for a sample of private schools <input type="checkbox"/> No <input type="checkbox"/> Don't know

10. **For public LEAs**, what actions, if any, did your State’s Child Nutrition Division take to assure that direct costs charged to Federal programs in SY2011-2012 are allowable under Federal cost principles? (*Check one answer in each row.*)

**Which of the following actions were taken for public LEAs?**

Child Nutrition Division provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division restricted or prohibited direct charges to Federal programs for services provided by LEA employees who are not entirely allocable to a specific program	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division provided training in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division specified tests of direct charges to be conducted as part of audits	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division reviewed costs charged by a sample of public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division reviewed costs charged by all public LEAs	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method(s) ( <i>Describe below.</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<i>Description of other method(s).</i>	

10a. Are the methods indicated above for SY2011-2012 the same **for private schools**?

- Yes (Go to Question 11.)
- No
- Don't know (Go to Question 11.)
- Not applicable, the State Child Nutrition Division did not take any of these actions for private schools (Go to Question 11.)

10b. **For private schools**, what actions, if any, did your State's Child Nutrition Division take to assure that direct costs charged to Federal programs in SY2011-2012 are allowable under Federal cost principles? (Check one answer in each row)

**Which of the following actions were taken for private schools eligible for Federal funds?**

Child Nutrition Division provided written guidance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division restricted or prohibited direct charges to Federal programs for services provided by private school employees who are not entirely allocable to a specific program	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division provided training in person or remotely (web and/or teleconference)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division specified tests of direct charges to be conducted as part of audits	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division reviewed costs charged by a sample of private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Child Nutrition Division reviewed costs charged by all private schools	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Other method(s) (Describe below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
Description of other method(s).	

**If available, we would like to review a copy of the written guidance, training handouts and/or scripts the State Child Nutrition Division used to assure that direct costs charged to Federal programs were allowable under Federal cost principles. At the end of the survey, we will review the documents that we would like to get and provide information on how to send these documents to Abt Associates.**

Question 11 is a checklist of guidance and training materials we are requesting, if available.

Documents may be sent to Abt Associates using the envelope sent with this survey to this address:

**School Foodservice Indirect Cost Study (USDA/FNS)**  
**Abt Associates Inc.**  
**55 Wheeler St**  
**Cambridge, MA 02138-1168**

Electronic copies of materials may be emailed to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

11. For each of the topics below, please indicate if you can provide copies of the written guidance and/or training materials.

Materials can be provided:

Charging of indirect costs	
Public LEAs	<input type="checkbox"/>
Private schools	<input type="checkbox"/>
Recovery of indirect costs	
Public LEAs	<input type="checkbox"/>
Private schools	<input type="checkbox"/>
Allowable Direct Costs	
Public LEAs	<input type="checkbox"/>
Private schools	<input type="checkbox"/>
Allowable Indirect Costs	
Public LEAs	<input type="checkbox"/>
Private schools	<input type="checkbox"/>

**END OF SURVEY.**

That was our last question. Thank you for providing this information for the **School Foodservice Indirect Cost Study**. We will review this questionnaire, and if any further clarification is needed, we will call and review the questions and your responses with you. If you have any questions about the study, please call us toll-free 1-855-325-6015 or send an email to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

**Appendix H: LEA Business Manager Web Survey (Module 1)**

Public reporting burden for this collection of information is estimated to average one hour 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. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. 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 Services, Office of Research and Analysis, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302 ATTN: PRA (0584-0568). Do not return the completed form to this address.

OMB Control No.: 0584-0568

**USDA/Food and Nutrition Service  
School Foodservice Indirect Cost Study  
Local Education Agency Business Manager Survey, Module 1**

**MODULE 1**

*Programming note:*

*Required read-ins: SRBI ID (USERID), Abt ID (ABTID), Business Manager Name (LNAME\_L and FNAME\_L), Business Manager Title (TITLE\_L), Business Manager Agency (SFANAME\_L), Business Manager Telephone Number (PHONE\_L), Business Manager E-mail (EMAIL\_L), Business Manager State (ST\_L), Business Manager Address (STREET\_L, CITY\_L, ZIP\_L), Business Manager SFA ID (SFAID\_L), Business Manager Type - public/private (PUBPRIV\_L), Foodservice Director Name (LNAME\_F and FNAME\_F), Foodservice Director Title (TITLE\_F), Foodservice Director Agency (SFANAME\_F), Foodservice Director Telephone Number (PHONE\_F), Foodservice Director E-mail (EMAIL\_F), Foodservice Director State (ST\_F), Foodservice Director Address (STREET\_F, CITY\_F, ZIP\_F), Foodservice Director SFA ID (SFAID\_F), Foodservice Director Type - public/private (PUBPRIV\_F), Same respondent (SAMERESP)*

*Programming note:*

*For public LEAs the web survey will display Note 1 and replace "LEA\*" (with an asterisk) with "LEA". For respondents representing private schools, the web survey will replace "LEA\*" with "private school" and display Note 2 instead of Note 1.*

*When a skip pattern takes respondent to the first question in a new section or the first question following a box with instructions or definitions, the section heading, introductory sentence, and/or box will first be displayed.*

*Programming note: Hovering over key words in a question should trigger the following definitions as hover text. For programming identification purposes, key words are indicated in the questions as **highlighted** text. To the respondent, key words should appear as **blue** text.*

DISPLAY OMB STATEMENT ON LOGIN SCREEN:

## SECOND SCREEN:

Please review the following instructions before you begin:

- The **preferred web browser** for this survey is Internet Explorer (version 6 and above) or Mozilla Firefox (version 3.5 and above).
- The survey is best viewed if your web browser is **maximized for width and height**.
- If you need to exit this survey for any reason, you may return by logging in with your same PIN #, and continue the survey. Your responses will be saved. If you need to go back to change an answer use the "Back" button on the bottom of the screen. Do not use your browser's back button.

## CONSENT

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the US Department of Agriculture to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. To address the congressional mandate, Abt Associates and Kokopelli Associates are conducting a study for the USDA Food and Nutrition Service (USDA/FNS) about the reporting and recovery of indirect costs attributable to school foodservice.

As part of the study, surveys are being conducted with all State Child Nutrition Directors, with all State Education Agency (SEA) Finance Officers, and with a randomly selected sample of School Foodservice Directors and Business Managers of public Local Education Agencies (LEAs) and private schools.

The purpose of this web survey is to gather information from **Business Managers or Chief Financial Officers of public LEAs and private schools** about how indirect costs are applied in the financial reporting for school foodservice. In this survey, you will be asked to provide information on how your LEA\* calculates its indirect costs and how it allocates them to its programs and activities including foodservice.

This survey and study are **not** intended to audit financial transactions through the indirect cost recovery process.

- Responses to this study will **not** affect your agency's receipt of funds from USDA school meals programs.
- Information provided through the survey will be kept confidential to the extent provided by law.
- Data will only be presented in the aggregate, and no specific data will be attributed to specific survey respondents.

Please also note that PL 111-296, Healthy Hunger-Free Kids Act of 2010, Section 305 requires cooperation with program research and evaluation by States, State educational agencies, local educational agencies, schools, institutions, facilities, and contractors participating in programs authorized under this Act and the Child Nutrition Act of 1966.

USDA/FNS needs your participation in this important study to assure that the study provides a fair and accurate account of the processes used to establish indirect cost rates and to pay indirect costs.

We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Abt Associates toll-free at 1-855-325-6015, or send an e-mail to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

By clicking on “Next”, you consent to participate in the USDA FNS Local Education Agency Business Manager Survey.

1. First, we would like to confirm that [SFANAMEL] is eligible for this survey.

Is [SFANAMEL] a residential child care institution (RCCI) as defined by NSLP regulations?

Examples of RCCIs include juvenile detention centers and mental health treatment facilities.

- Yes
- No [Go to Introduction]

1\_1. To confirm, [SFANAMEL] is a residential child care institution (RCCI) as defined by NSLP regulations?

Examples of RCCIs include juvenile detention centers and mental health treatment facilities.

- Yes
- No [Go to Introduction]

*Programming note: If Question 1\_1 = “Yes” the note below will be displayed, then exit:*

**Only public Local Education Agencies (LEAs) and private schools are eligible for this survey. Residential child care institutions (RCCIs) are not eligible. Thank you for your time and the information you have provided. Please click “X” to close the browser/tab.**

*Set ABTFLAG to 1*

## INTRODUCTION

Note 1.1: In this survey, “LEA” includes both public school districts and independent public charter schools.

Note 1.2: In this survey, “private school” refers to individual private schools and groups of private schools operating under a single organization, such as an Archdiocese for Catholic schools.

This survey also contains definitions of some key terms that are used throughout the survey. Two very important terms are Business Manager and Foodservice Director.

The Business Manager is the official who is responsible for your LEA’s procedures regarding indirect costs for school foodservice and other programs. In some LEA’s\* the Business Manager is the Chief Financial Officer (CFO).

The Foodservice Director is the official responsible for the National School Lunch Program and other school meals programs. In some LEA\*'s the Business Manager and the Foodservice Director are the same person.

Key terms are noted in blue text. Definitions are provided by hovering over the key terms in blue. To practice this, please hover your cursor over the key terms "Business Manager" and "Foodservice Director" to see the definitions.

Please click "Next" when you are ready to continue.

1a. Are you [FNAME\_L LNAME\_L] or are you completing this survey on behalf of [FNAME\_L LNAME\_L]?

- Yes, I am [FNAME\_L LNAME\_L] [Go to 1c]
- Yes, I am completing this survey on behalf of [FNAME\_L LNAME\_L]
- No, I am neither [FNAME\_L LNAME\_L] nor completing this survey on his/her behalf

*Programming note: If Question 1a = "No, I am neither [FNAME\_L LNAME\_L] nor completing this survey on his/her behalf" the note below will be displayed, then exit:*

**If you are neither [FNAME\_L LNAME\_L] nor completing the survey on his/her behalf, please stop the survey and call Abt Associates at 1-855-325-6015 to determine who should complete this survey for your LEA\*. Thank you. Please click "X" to close the browser/tab.**

Set ABTFLAG to 1

1b. Since you are completing this survey on behalf of [FNAME\_L LNAME\_L], please provide us with **your** name and contact information.

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

*Programming note: If Question 1a= "Yes, I am completing this survey on behalf of [FNAME\_L LNAME\_L]" the note below will be displayed, then go to 1c:*

**From this point forward, please respond to all of the remaining survey questions as if you are [FNAME\_L LNAME\_L]. All survey questions assume you are [FNAME\_L LNAME\_L].**

1c. Are you the Business Manager of your LEA\* for the current school year, SY2012-2013?

- Yes
- No

2a. Were you your LEA\*'s Business Manager for SY2011-2012?

- Yes
- No [Go to 3]

*Programming note: If Question 1c= No and 2a=yes, display 'were you' at 2b. Else, display 'have you been'*

2b. How long (were you/have you been) your LEA\*'s **Business Manager**?

- Last School Year (SY2011-2012) was your first year
- Since SY2010-2011
- Since SY2009-2010
- Since SY2008-2009
- Since SY2007-2008
- Since SY2006-2007 or earlier

3. Are you the **Foodservice Director** for your LEA\* for the current school year, SY2012-2013?

- Yes
- No

4A. Were you your LEA\*'s **Foodservice Director** for SY2011-2012?

- Yes
- No [Go to programming note before 5a]

*Programming note: If Question 3= No and 4a=yes, display 'were you' at 4b. Else, display 'have you been.'*

4B. How long (were you/have you been) your LEA\*'s **Foodservice Director**?

- Last School Year (SY2011-2012) was your first year
- Since SY2010-2011
- Since SY2009-2010
- Since SY2008-2009
- Since SY2007-2008
- Since SY2006-2007 or earlier

*Programming note: set CASEFLAG (1-16).*

	1C=CURRENT BUS MGR	2A=REF YR BUS MGR	3=CURRENT SFA DIR	4A=REF YR SFA	BUS MGR	FS DIR	CASEFLAG
CURRENT BUS MGR	yes	yes	yes	yes	yes	no	1
	yes	yes	yes	no	yes	no	2
	yes	yes	no	yes	yes	no	3
	yes	yes	no	no	yes	no	4
	yes	no	yes	yes	no	yes	5
	yes	no	yes	no	no	no	6
	yes	no	no	yes	no	yes	7
	yes	no	no	no	no	no	8

	1C=CURRENT BUS MGR	2A=REF YRBUSMGR	3=CURRENT SFA DIR	4A=REF YR SFA	BUS MGR	FS DIR	CASEFLAG
NOT CURRENT BUS MGR	no	yes	yes	yes	yes	no	9
	no	yes	yes	no	yes	no	10
	no	yes	no	yes	yes	no	11
	no	yes	no	no	yes	no	12
	no	no	yes	yes	no	yes	13
	no	no	yes	no	no	no	14
	no	no	no	yes	no	yes	15
	no	no	no	no	no	no	16

*Programming notes:*

*Fill Question 5a and 5a1 with LEA Business Manager sample data.  
IF CASEFLAG= 16, go to 6.*

- 5a. Please review your contact information and check the box beside each missing or incorrect item that needs updating, then click Next to continue. If all of the information is correct, click Next to continue.

	Needs Updating	
Name: _____		<input type="checkbox"/>
Title: _____		<input type="checkbox"/>
Agency: _____		<input type="checkbox"/>
Telephone Number: _____		<input type="checkbox"/>
E-mail: _____		<input type="checkbox"/>

- 5a1. Please review your mailing address and check the box beside each missing or incorrect item that needs updating, then click Next to continue. If all of the information is correct, click Next to continue.

	Needs Updating	
Address: _____		<input type="checkbox"/>
City: _____		<input type="checkbox"/>
State: _____		<input type="checkbox"/>
Zip Code : _____		<input type="checkbox"/>

*Programming notes:*

*IF no items in 5a and 5a1 need updating and:*

*IF CASEFLAG=5,6, 7,8, 13, 14 or 15, go to 7a.*

*OR IF CASEFLAG= 2,4,10 or 12, go to 8a.*

*OR IF CASEFLAG= 1,3,9, or 11, go To 9.*

*Otherwise display only the items from 5a and 5a1 that need updating.*

5b. Please provide your corrected information.

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

E-mail: \_\_\_\_\_

5b1. Please provide your corrected mailing address.

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Programming note:*

*IF CASEFLAG= 5, 6, 7, 8,13, 14 or 15, go to 7a.*

*IF CASEFLAG= 2,4,10 or 12, go to 8a.*

*IF CASEFLAG= 1,3,9, or 11, go to 9.*

6. Please provide us with your contact information.

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

E-mail: \_\_\_\_\_

*Programming note: Fill Business Manager information from data base.*

7a. We are also contacting your LEA\*'s **Business Manager** for SY2011-2012 for this study and want to be sure that we have the right person. Is this person still with your LEA\*?

Yes

No [Go to programming notes before 8a]

Don't know [Go to programming notes before 8a]

7b. DELETED

7c. Please provide us with the contact information for your **Business Manager** for SY2011-2012.

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

7c1. Please provide us with the mailing address for your **Business Manager** for SY2011-2012.

Address: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_\_  
Zip Code: \_\_\_\_\_

*Programming note:*

*IF CASEFLAG= 5, 7, 13 or 15, go to 9*

*Programming note: fill SFA Director information from data base.*

8a. We may also contact your LEA\*'s **Foodservice Director** for SY2011-2012 for this study and want to be sure that we have the right person. Is this person still with your LEA\*?

- Yes
- No [Go to programming note before 9]
- Don't know [Go to programming note before 9]

*Programming note:*

*IF SAMERESP = 1, go to 8c*

8b. Please review our contact information for your LEA\*'s **Foodservice Director** for SY2011-2012 and check the box beside each missing or incorrect item that needs updating, then click Next to continue. If all of the information is correct, click Next to continue.

	Needs Updating
Name: _____	<input type="checkbox"/>
Title: _____	<input type="checkbox"/>
Agency: _____	<input type="checkbox"/>
Telephone Number: _____	<input type="checkbox"/>
E-mail: _____	<input type="checkbox"/>

8b1. Please review our mailing address for your LEA\*'s **Foodservice Director** for SY2011-2012 and check the box beside each missing or incorrect item that needs updating, then click Next to continue. If all of the information is correct, click Next to continue.

	Needs Updating
Address: _____	<input type="checkbox"/>
City: _____	<input type="checkbox"/>
State: _____	<input type="checkbox"/>
Zip Code : _____	<input type="checkbox"/>

*Programming note: If none of the items in 8b and 8b1 need updating, go to programming note before 9. otherwise display only the items from 8b and 8b1 that need updating.*

*IF SAMERESP=1, display 'contact' at 8c . IF SAMERESP=2, display 'corrected' at 8c and 8c1.*

8c. Please provide us with the (contact/corrected) information for your LEA\*'s **Foodservice Director** for SY2011-2012.

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

8c1. Please provide us with the (corrected) mailing address for your LEA\*'s **Foodservice Director** for SY2011-2012.

Address: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_\_  
Zip Code: \_\_\_\_\_

*Programming note: If CASEFLAG=6,8,14 or 16, display the note below, then exit:*

**We will contact either the SY2011-2012 **Business Manager** or the SY2011-2012 **Foodservice Director** of your LEA\* to complete this survey. Thank you for your time and the information you have provided. Please click "X" to close the browser/tab.**

*Set ABTFLAG to 1*

9. Did your LEA\* use a food service management company (FSMC) in SY2011-2012?

- Yes
- No [Go to programming note before 13]

10. Did you oversee the FSMC contract in SY2011-2012?

- Yes [Go to programming note before 13]
- No

*Programming notes:*

*IF 10=NO AND 2A=No ask 11.*

*IF 10=NO AND 2a=YES, go to 12a.*

11. Did the SY2011-2012 **Business Manager** oversee the FSMC contract?

- Yes [Go to programming note before 13]
- No

12a. We are also contacting the person who oversaw the FSMC contract for your LEA\* in SY2011-2012. Is this person still with your LEA\*?

- Yes
- No [Go to programming note before 13]
- Don't know [Go to programming note before 13]

12b. Please provide us with the name and contact information for the person who oversaw the FSMC contract in SY2011-2012.

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

12b1. Please provide us with the mailing address for the person who oversaw the FSMC contract in SY2011-2012.

Address: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_\_  
Zip Code: \_\_\_\_\_

*Programming note: IF CASEFLAG=1,3,5,7,9,11,13,15 (this is the reference year SFA Director), ask 13. Otherwise go to programming note at the end of module 1.*

13. Were you responsible for preparing and/or monitoring the foodservice budget in your LEA\* in SY2011-2012?

- Yes [Go to programming note at the end of module 1.]
- No

14a. Is the person who was responsible for preparing and/or monitoring the foodservice budget in your LEA\* in SY2011-2012 still with your LEA\*?

- Yes
- No [Go to programming note at the end of module 1]
- Don't Know [Go to programming note at the end of module 1]

14b. Please provide us with the name and contact information for the person who was responsible for preparing and/or monitoring the foodservice budget in your LEA\* in SY2011-2012.

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

E-mail: \_\_\_\_\_

CASE FLAG	9=FSMC	10=R FSMC	11=BM FSMC	12B=WHO FSMC	Post Mod 1 Survey	Post Mod 1 Survey R	Next Survey	Next Survey R
1	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
1	Yes	No	n/a	asked	BUS MGR	Mod 1	FS DIR	Person in 12B
1	No	n/a	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
2	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
2	Yes	No	n/a	asked	BUS MGR	Mod 1	FS DIR	Person in 12B
2	No	n/a	n/a	n/a	BUS MGR	Mod 1	FS DIR	Person in 8B/C
3	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
3	Yes	No	n/a	asked	BUS MGR	Mod 1	FS DIR	Person in 12B
3	No	n/a	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
4	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
4	Yes	No	n/a	asked	BUS MGR	Mod 1	FS DIR	Person in 12B
4	No	n/a	n/a	n/a	BUS MGR	Mod 1	FS DIR	Person in 8B/C
5	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
5	Yes	No	Yes	n/a	FS DIR	Mod 1	BUS	Person in 7C
5	Yes	No	No	Asked	BUS MGR	Person in	FS DIR	Person in 12B
5	No	n/a	n/a	n/a	FS DIR	Mod 1	BUS	Person in 7C
7	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
7	Yes	No	Yes	n/a	FS DIR	Mod 1	BUS	Person in 7C
7	Yes	No	No	Asked	BUS MGR	Person in	FS DIR	Person in 12B
7	No	n/a	n/a	n/a	FS DIR	Mod 1	BUS	Person in 7C
9	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
9	Yes	No	n/a	asked	BUS MGR	Mod 1	FS DIR	Person in 12B
9	No	n/a	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
10	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
10	Yes	No	n/a	asked	BUS MGR	Mod 1	FS DIR	Person in 12B
10	No	n/a	n/a	n/a	BUS MGR	Mod 1	FS DIR	Person in 8B/C
11	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
11	Yes	No	n/a	asked	BUS MGR	Mod 1	FS DIR	Person in 12B
11	No	n/a	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
12	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
12	Yes	No	n/a	asked	BUS MGR	Mod 1	FS DIR	Person in 12B
12	No	n/a	n/a	n/a	BUS MGR	Mod 1	FS DIR	Person in 8B/C
13	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
13	Yes	No	Yes	n/a	FS DIR	Mod 1	BUS	Person in 7C
13	Yes	No	No	Asked	BUS MGR	Person in	FS DIR	Person in 12B
13	No	n/a	n/a	n/a	FS DIR	Mod 1	BUS	Person in 7C
15	Yes	Yes	n/a	n/a	BUS MGR	Mod 1	NONE	n/a
15	Yes	No	Yes	n/a	FS DIR	Mod 1	BUS	Person in 7C
15	Yes	No	No	Asked	BUS MGR	Person in	FS DIR	Person in 12B
15	No	n/a	n/a	n/a	FS DIR	Mod 1	BUS	Person in 7C

END OF MODULE 1 PROGRAMMING NOTES:

If CASEFLAG = 1, 3, 9, or 11 and Question 9=No (LEA DOES NOT USE A FSMC) or 10=YES (RESPONDENT OVERSEES THE FSMC CONTRACT), skip to Business Manager Survey Module 2. FSA Director Survey should not be completed.

If CASEFLAG = 1, 3, 9, or 11 and Question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT), skip to Business Manager Survey Module 2. FSA Director Survey should be completed by person in 12b IF 12A=Yes. IF 12A=NO or DK, set ABTFLAG TO 1.

If CASEFLAG = 2, 4, 10 or 12 and Question 9=No (LEA DOES NOT USE A FSMC), skip to Business Manager Survey Module 2. FSA Director Survey should be completed by person IN 8b/c IF 8a=YES. IF 8a=NO or DK, set ABTFLAG TO 1.

If CASEFLAG = 2, 4, 10 or 12 and Question 10=Yes (RESPONDENT OVERSEES THE FSMC CONTRACT), skip to Business Manager Survey Module 2. FSA Director Survey should not be completed.

If CASEFLAG = 2, 4, 10 or 12 and Question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT), skip to Business Manager Survey Module 2. FSA Director Survey should be completed by person IN 12b IF 12A=Yes. IF 12A=NO or DK, set ABTFLAG TO 1.

If CASEFLAG=5, 7, 13, or 15 and Question 9=No (LEA DOES NOT USE A FSMC), SKIP TO FSA DIRECTOR SURVEY MODULE 2. Business Manager Survey should be completed by person in 7b IF 7a=YES. IF 7a=NO or DK, set ABTFLAG TO 1.

If CASEFLAG=5, 7, 13, or 15 and Question 10=Yes (RESPONDENT OVERSEES THE FSMC CONTRACT), skip to Business Manager Survey Module 2. Fsa Director Survey should not be completed.

If CASEFLAG=5, 7, 13, or 15 and Question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT) and 11=Yes (BUSINESS MANAGER OVERSEES THE FSMC CONTRACT), skip to FSA Director Module 2. Business Manager Survey Should Be Completed By Person In 7c IF 7a=YES. IF 7a=NO or DK, set ABTFLAG TO 1.

If CASEFLAG=5, 7, 13, or 15 and Question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT) and 11=No (BUSINESS MANAGER DOES NOT OVERSEE THE FSMC CONTRACT), terminate. Business Manager Survey should be completed by person in 7c IF 7a=YES. IF 7a=NO or DK, set ABTFLAG TO 1. FSA Director Survey should be completed by person in 12b IF 12A=Yes. IF 12A=NO or DK, set ABTFLAG TO 1.

Programming note: If CASEFLAG=5,7,13 or 15 and Question 10=no, display the note below, then exit:

**We will contact either the SY2011-2012 Business Manager or the person who oversaw your FSMC contract in SY2011-2012 to complete this survey. Thank you for your time and the information you have provided. Please click "X" to close the browser/tab.**

**Appendix I: LEA Business Manager Web Survey**

Public reporting burden for this collection of information is estimated to average one hour 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. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. 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 Services, Office of Research and Analysis, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302 ATTN: PRA (0584-0568). Do not return the completed form to this address.

OMB Control No.: 0584-0568

**USDA/Food and Nutrition Service  
School Foodservice Indirect Cost Study  
Local Education Agency Business Manager Survey**

**DEFINITIONS 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.

**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.).

**Allocation** is a mathematical exercise of assigning indirect costs to particular programs and other cost objectives, such that each program bears a portion of the indirect costs commensurate with the benefit received from that cost.

**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).

**Business Manager** is the official who is responsible for your LEA\*'s procedures regarding indirect costs for school foodservice and other programs. In some LEA\*'s the Business Manager is the Chief Financial Officer (CFO).

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

**Data processing operations and programming** includes all support for mainframe, server, and client computers, and for communications networks (voice and data).

**Direct cost base** is the total cost of foodservice in SY2011-2012, less any amounts excluded when calculating indirect costs (e.g., capital outlays).

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

**Expendable equipment** means equipment purchases treated as an annual operating expense; not a capital expense, under Federal and State rules.

**Final rate** is an indirect cost rate based on the actual allowable costs of a specified period. A final, audited rate is not subject to adjustment.

**Foodservice Director** is the official responsible for the National School Lunch Program and other school meals programs. In some LEA\*'s the Business Manager and the Foodservice Director are the same person.

**Full indirect cost** of a grant or program is the amount of indirect cost determined by applying the appropriate method for determining the grant or program's share of the LEA\*'s indirect costs. For an LEA\* that uses indirect cost rates, the full indirect cost is equal to applicable indirect cost rate times the base of direct costs for the grant or program.

**General administration and policy** includes the Superintendent and other administration not listed elsewhere.

**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*)

**Indirect cost allocation plans** define how indirect costs will be allocated and the method or methods to be used to allocate indirect costs.

**Indirect cost rate** is calculated as:

Indirect Cost Rate = Total Indirect Costs ÷ Total Direct Costs

*Note: Certain costs may be excluded from indirect or direct costs according to applicable Federal and State rules for computing and claiming indirect costs.*

**Indirect cost rate agreement** between the SEA and the LEA\* is the documented and approved indirect cost rate plan and includes the current and approved indirect cost rate and the corresponding direct cost base.

**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.).

**Not Final Rate** is an indirect cost rate that is subject to adjustment or revision. An example of a not final rate is a provisional rate. A provisional rate is a temporary indirect cost rate applicable to a specified period which is used for funding, interim reimbursement, and reporting indirect costs on Federal awards pending the establishment of a "final" rate for that period.

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

**Providing and maintaining uniforms** includes obtaining, distributing, and cleaning uniforms for LEA\* personnel.

**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).

**Recovery of indirect costs** means that funds are transferred, from the school foodservice account and other programs and grants, to the LEA\* general fund, in payment of indirect costs.

**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.

**Restricted indirect rates** (restricted rates) are used for grants, such as Title I, with a requirement that Federal funds supplement, not supplant non-Federal funds.

**School board** includes salaries or other compensation to board members, and support staff assigned to school board.

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

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

*Programming note: Display Second Screen and Business Manager Consent upon entry into the Business Manager survey and note 2.1 if any of the following conditions are met:*

*If CASEFLAG=5, 7, 13, or 15 and Mod1 Q9=No (LEA DOES NOT USE A FSMC).*

*If CASEFLAG=5, 7, 13, or 15 and Mod1 Q10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT)*

*Else, display note 2.2*

## SECOND SCREEN:

Please review the following instructions before you begin:

- The **preferred web browser** for this survey is Internet Explorer (version 6 and above) or Mozilla Firefox (version 3.5 and above).
- The survey is best viewed if your web browser is **maximized for width and height**.
- If you need to exit this survey for any reason, you may return by logging in with your same PIN #, and continue the survey. Your responses will be saved.
- If you need to go back to change an answer use the "Back" button on the bottom of the screen. Do not use your browser's back button.

## BUSINESS MANAGER CONSENT

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the US Department of Agriculture to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. To address the congressional mandate, Abt Associates and Kokopelli Associates are conducting a study for the USDA Food and Nutrition Service (USDA/FNS) about the reporting and recovery of indirect costs attributable to school foodservice.

As part of the study, surveys are being conducted with all State Child Nutrition Directors, with all State Education Agency (SEA) Finance Officers, and with a randomly selected sample of

School Foodservice Directors and Business Managers of public Local Education Agencies (LEAs) and private schools.

The purpose of this web survey is to gather information from **Business Managers or Chief Financial Officers of public LEAs and private schools** about how indirect costs are applied in the financial reporting for school foodservice. In this survey, you will be asked to provide information on how your LEA\* calculates its indirect costs and how it allocates them to its programs and activities including foodservice.

This survey and study are **not** intended to audit financial transactions through the indirect cost recovery process.

- Responses to this study will **not** affect your agency's receipt of funds from USDA school meals programs.
- Information provided through the survey will be kept confidential to the extent provided by law.
- Data will only be presented in the aggregate, and no specific data will be attributed to specific survey respondents.

Please also note that PL 111-296, Healthy Hunger-Free Kids Act of 2010, Section 305 requires cooperation with program research and evaluation by States, State educational agencies, local educational agencies, schools, institutions, facilities, and contractors participating in programs authorized under this Act and the Child Nutrition Act of 1966.

USDA/FNS needs your participation in this important study to assure that the study provides a fair and accurate account of the processes used to establish indirect cost rates and to pay indirect costs.

We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Abt Associates toll-free at 1-855-325-6015, or send an e-mail to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

By clicking on "Next", you consent to participate in the USDA FNS Local Education Agency Business Manager Survey.

**Note 2.1: This survey contains definitions of key terms that are used throughout the survey. Key terms are noted in blue text. Definitions are provided by hovering over the key terms in blue.**

**To practice this, please hover your cursor over this key term "**Indirect costs**" to see its definition. To print the entire list of key terms and definitions used in this survey, click [here](#).**

**Note 2.2: As a reminder, this survey contains definitions of key terms that are used throughout the survey. Key terms are noted in blue text. Definitions are provided by hovering over the key terms in blue.**

**To print the entire list of key terms and definitions used in this survey, click [here](#).**

*Programming note: For notes 2.1 and 2.2, if the respondent clicks here they should be taken to a printable page that displays all definitions used in the Business Manager survey. The definitions should be in alphabetical order and the page should be printable. Then, go to the next programming note.*

**MODULE 2—METHOD FOR ALLOCATING INDIRECT COSTS**

*Programming notes: If CASEFLAG=5, 7, 13, or 15 and Module 1 question 9=No (LEA DOES NOT USE A FSMC or CASEFLAG=5, 7, 13, or 15 and Module 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT), ask 1a/1a1 and fill with person contact information from Module 1 7c.*

*If CASEFLAG=5, 7, 13 or 15 and Module 1 question 10 = Yes (RESPONDENT OVERSEES THE FSMC CONTRACT), go to 2.*

*Else, go to note 2.3.*

- 1a. First, please review your contact information and check the box beside each missing or incorrect item that needs updating, then click Next to continue. If all of the information is correct, click Next to continue.

	Needs Updating	
Name: _____	<input type="checkbox"/>	
Title: _____	<input type="checkbox"/>	
Agency: _____	<input type="checkbox"/>	
Telephone Number: _____	<input type="checkbox"/>	
E-mail: _____	<input type="checkbox"/>	

- 1a1. Please review your mailing address and check the box beside each missing or incorrect item that needs updating, then click Next to continue. If all of the information is correct, click Next to continue.

	Needs Updating	
Address: _____	<input type="checkbox"/>	
City: _____	<input type="checkbox"/>	
State: _____	<input type="checkbox"/>	
Zip Code : _____	<input type="checkbox"/>	

*Programming note: if none of the items in 1a and 1a1 needs updating, go to Question 2. Otherwise display only the items from 1a that need updating.*

- 1b. Please provide your corrected information.

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Agency: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

E-mail: \_\_\_\_\_

1b1. Please provide your corrected mailing address.

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

**Programming notes:**

*If CASEFLAG=5, 7, 13 or 15 and Module 1 question 10 = Yes (RESPONDENT OVERSEES THE FSMC CONTRACT), display 'have you overseen your LEA\*'s foodservice management company (FSMC) contract'*

*Else, display '(were you/have you been) your LEA\*'s Foodservice Director'*

2. Next, how long ((were you/have you been) your LEA\*'s **Business Manager**/have you overseen your LEA\*'s foodservice management company (FSMC) contract)?

- Last School Year (SY2011-2012) was your first year
- Since SY2010-2011
- Since SY2009-2010
- Since SY2008-2009
- Since SY2007-2008
- Since SY2006-2007 or earlier

**Note 2.3: The questions in this section ask about the methods your LEA\* may use to calculate **indirect costs** attributable to foodservice and other **programs** or grants. The questions also ask about the procedures your LEA\* may use to obtain approval for these methods from the State Education Agency.**

2a. Did your LEA\* have one or more **indirect cost rate(s)** for SY2011-2012?

- Yes
- No [Go to Question 3a.]
- Don't know [Go to Question 3a.]

2b. Did the State Education Agency provide your LEA\* with an **indirect cost rate(s)** for SY2011-2012?

- Yes [Go to Question 2e.]
- No
- Don't know [Go to Question 2e.]

2c. Did your LEA\* use a formula provided by the State Education Agency to calculate its **indirect cost rate(s)** for SY2011-2012?

- Yes [Go to Question 2e.]
- No
- Don't know [Go to Question 2e.]

2d. Did your LEA\* obtain approval from the State Education Agency for its **indirect cost rate(s)** for SY2011-2012?

- Yes
- No
- Don't know

2e. Did your LEA\* use or plan to use an **indirect cost rate(s)** to **allocate** indirect costs to its **programs** or activities in reporting expenses for SY2011-2012?

- Yes
- No [Go to Question 3a.]
- Don't know [Go to Question 3a.]

*Programming note: The only multiple responses allowed for 2f are options 2 and 4. Options 1, 3, and 5 cannot be selected with any other response.*

2f. What **types of indirect cost rate(s)** did or will your LEA\* use to **allocate** **indirect costs** for SY2011-2012?

(Check all that apply.)

- Restricted rate** for all grants or **programs**
- Restricted rate** for some grants or **programs**
- Unrestricted rate** for all grants or **programs**
- Unrestricted rate** for some grants or **programs**
- Don't know

*Programming note: Fill 2g from responses given in 2f. If 2f= 1 or 2, 'restricted' should only be displayed in question. If 2f = 3 or 4, 'unrestricted' should only be displayed in question text. If 2f = option 2 AND option 4, then 'restricted and unrestricted' should be displayed in question text. If "Don't know" is selected, fill with "Unknown type of rate".*

2g. What was your LEA\*'s (**restricted** and/or **unrestricted**) **indirect cost rate(s)** for SY2011-2012?

[Show if "Don't Know" is checked in 2f.] **If you are not sure whether your indirect cost rate is restricted or unrestricted, please enter your rate on the line for "unknown type of rate".**

[Show for all cases.] **Please enter amount as a percent. Check "Final" or "Not Final" as appropriate to indicate whether these are the final rates.**

_____ % Restricted rate	<input type="checkbox"/> Final	<input type="checkbox"/> Not Final
_____ % Unrestricted rate	<input type="checkbox"/> Final	<input type="checkbox"/> Not Final
_____ % Unknown type of rate	<input type="checkbox"/> Final	<input type="checkbox"/> Not Final

3a. Did your LEA\* have one or more **indirect cost allocation plan(s)** that use a method other than **indirect cost rate(s)** for SY2011-2012?

- Yes
- No [Go to programming note before Question 4.]
- Don't know [Go to programming note before Question 4.]

3b. Did the State Education Agency provide your LEA\* with one or more **indirect cost allocation plan(s)** for SY2011-2012?

- Yes [Go to Question 3d.]
- No
- Don't know

3c. Did your LEA\* obtain approval from the State Education Agency for its **indirect cost allocation plan(s)** for SY2011-2012?

- Yes
- No
- Don't know

*Programming note: Where a caret (^) appears, this signifies that the respondent will need to be asked to send the document to Abt Associates. A list of the documents and instructions for the respondent on sending the documents to Abt Associates will be shown at the end of the survey. Show Note 2.4 at Q3d.*

3d. Please use the space below to describe your LEA\*'s **indirect cost allocation plan(s)**<sup>^</sup> for SY2011-2012.

\_\_\_\_\_

\_\_\_\_\_

**Note 2.4: If available, please send a copy of the **indirect cost allocation plan(s)** for SY2011-2012 to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.**

3e. Did your LEA\* use or plan to use an indirect cost **allocation plan(s)** to **allocate indirect costs** to any of its **programs** or activities in reporting expenses for SY2011-2012?

- Yes
- No
- Don't know

*Programming note: Add a confirmation screen based on responses to Questions 2a, 2f, 3a, and 3e (If not correct, the respondent should be led back to change the prior responses.)*

*If 2f = asked OR 3e=yes, ask:*

*3f1. You have indicated that your LEA\* used or will use:*

*If 2f=1 or 2, show a **Restricted Rate***

*If 2f=3 or 4, show an **Unrestricted Rate***

*If 2f=5, show an **Unknown Type of Rate***

*If 3e= yes, show Another type of **allocation plan***

*Is this correct?*

- Yes
- No (Go back to Question 2f/3a)

*If (2a=Yes AND (2e=No OR Don't Know)) AND (3a=Yes AND 3e=No OR Don't Know)), ask:*

*3f2. You have indicated that your LEA\* did not use and will not use an **indirect cost rate** nor **allocation plan** to **allocate indirect costs** to its **program** or activities in reporting expenses for SY2011-2012. Is this correct?*

- Yes
- No (Go back to Question 2e)

*If ((2a=No OR Don't Know) AND (3a=No OR Don't Know)), ask:*

*3f3. You have indicated that your LEA\* did not have one or more **indirect cost rate(s)** nor **allocation plan(s)** that use a method other than indirect costs rates for SY2011-2012. Is this correct?*

- Yes
- No (Go back to Question 2a)

**MODULE 3—COMPONENTS OF INDIRECT COSTS**

*Programming notes:*

*The following cases skip past Questions 4-7 and go to note 4.1.*

*If Q2b=Yes (SEA provided rate) AND Q3a=No OR Don't Know (no other allocation plan)*

*If Q2c=Yes (SEA provided formula) AND Q3a=No OR Don't Know (no other allocation plan)*

*If ((2a=No OR Don't Know) AND (3a=No OR Don't Know)) (No/DK about a rate or other allocation plan)*

*For the generation of Tables associated with Questions 4-7, use the grid below .*

Types of IC Rates			A.P.	Table Response Columns				
If 2f =			If 3e =	DISPLAY THESE RESPONSE CATEGORIES				PATH
RESTRICTED For all or for some	UNRESTRICTED For all or for some	DON'T KNOW	ALLOC. PLAN	Restricted Rate	Unrestricted Rate	Unknown Type of Rate	Other Allocation Plan	ICR
yes	yes	no	yes	Y	Y		Y	
yes	yes	no	No/DK/ Missing	Y	Y			
yes	no	no	No/DK/ Missing	Y				
no	yes	no	yes		Y		Y	
no	yes	no	No/DK/ Missing		Y			
no	no	yes	yes			Y	Y	
no	no	yes	No/DK/ Missing			Y		
Missing/not asked	Missing/not asked	Missing/not asked	No/DK/ Missing	Y	Y	Y	Y	
Missing/not asked	Missing/not asked	Missing/not asked	yes				Y	

**Note 3.1:** This section asks about the components of **indirect costs** that apply to your LEA\* for SY2011-2012.

4. Which of the following **cost categories** were included as **indirect costs** in each type of **indirect cost rate** or indirect cost **allocation plan** for your LEA\* for SY2011-2012?

(Check one response for each row and for each indirect cost rate or plan category.)

*Programming note: One response must be checked for each row. Response categories are shown based on programming notes before Q4. If two or more rate/plan categories are shown, one response per row and within each rate/plan category is required.*

**Table 1.**

Cost Categories	Restricted Rate			Unrestricted Rate			Unknown Rate			Other Allocation Plan		
	Yes	No	DK	Yes	No	DK	Yes	No	DK	Yes	No	DK
Salaries and wages	<input type="checkbox"/>											
Employee benefits and payroll taxes	<input type="checkbox"/>											
Workers' compensation	<input type="checkbox"/>											
Supplies and <b>expendable equipment</b>	<input type="checkbox"/>											
Equipment rental	<input type="checkbox"/>											
Energy (gas, oil, or electricity)	<input type="checkbox"/>											
Water or sewer	<input type="checkbox"/>											
Communications (phone, internet)	<input type="checkbox"/>											
Insurance (liability, vehicle, etc.)	<input type="checkbox"/>											
Other purchased services	<input type="checkbox"/>											
Other cost categories (Describe below.)	<input type="checkbox"/>											
Description of other cost categories.	<input type="checkbox"/>											

**Note 3.2:** The next question deals with the support functions that were included in your LEA\*'s indirect costs for SY2011-2012.

5. Which of the following **support functions** were treated as **indirect costs** in each type of **indirect cost rate** or indirect cost **allocation plan** for your LEA\* for SY2011-2012?

(Check one response for each row and each indirect cost rate or plan category.)

*Programming notes: See table programming notes before Q4.*

*One response must be checked for each row. Columns are shown based on programming notes before Q4. If two or more rate/plan categories are shown, one response per row and within each rate/plan category is required.*

**Table 2.**

Support Function	Restricted Rate			Unrestricted Rate			Unknown Rate			Other Allocation Plan		
	Yes	No	DK	Yes	No	DK	Yes	No	DK	Yes	No	DK
Accounting, budget, finance and payroll	<input type="checkbox"/>											
Data processing operations and programming	<input type="checkbox"/>											
Administration of personnel, benefits and human resources	<input type="checkbox"/>											
Purchasing and contracting	<input type="checkbox"/>											
General administration and policy (Superintendent's office, etc.)	<input type="checkbox"/>											
School board	<input type="checkbox"/>											
Custodial and janitorial	<input type="checkbox"/>											
Building operations and maintenance	<input type="checkbox"/>											
Equipment and vehicle operations and maintenance	<input type="checkbox"/>											
Refuse disposal, pest control, other sanitation	<input type="checkbox"/>											
Security	<input type="checkbox"/>											
Storage and transportation of goods	<input type="checkbox"/>											
Providing and maintaining uniforms	<input type="checkbox"/>											
Medical/health services and supplies	<input type="checkbox"/>											
Other support functions 1 (Describe below.)	<input type="checkbox"/>											
Description of other cost categories.	<input type="checkbox"/>											
Other support functions 2 (Describe below.)	<input type="checkbox"/>											
Description of other cost categories.	<input type="checkbox"/>											

6a. Did your LEA\* treat any **salaries** for the following types of personnel – entirely or in part – as **indirect costs** by any type of **indirect cost rate** or indirect cost **allocation plan** for SY2011-2012?

(Check one response for each row and for each indirect cost rate or allocation plan category.)

*Programming notes: See Table Programming notes before note 3.1.*

*One response must be checked for each row. Columns are shown based on programming notes before Q4. If two or more rate/plan categories are shown, one response per row and within each rate/plan category is required.*

**Table 3.**

Type of Personnel	Restricted Rate			Unrestricted Rate			Unknown Rate			Other Allocation Plan		
	Yes	No	DK	Yes	No	DK	Yes	No	DK	Yes	No	DK
Teachers	<input type="checkbox"/>											
Teachers' aides	<input type="checkbox"/>											
Educational specialists	<input type="checkbox"/>											
Cooks and other cafeteria workers	<input type="checkbox"/>											
Foodservice administrative workers	<input type="checkbox"/>											

*Programming notes: If responses to Q6a are all "No" or "Don't know" go to note 3.3.*

6b. Please describe the situations when salaries for any of the types of personnel were treated, entirely or in part, as **indirect costs** for your LEA\* for SY2011-2012.

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**Note 3.3:** Programs are generally included in the direct cost base for an indirect cost rate when they are considered to benefit from the expenditure of indirect costs. For example, teachers' salaries are a direct cost of regular day instruction programs that may be included in the direct cost base for computing an indirect cost rate. An indirect cost of these programs might be payroll administration.

7. Which of the following types of programs did your LEA\* include in the direct cost base (denominator) for each type of indirect cost rate or indirect cost allocation plan for SY2011-2012?

(Check one response for each row and for each indirect cost rate or plan category.)

Programming notes: See Programming notes before Q4.

One response must be checked for each row. Columns are shown based on programming notes before Q4. If two or more rate/plan categories are shown, one response per row and within each rate/plan category is required.

**Table 4.**

Type of Program	Restricted Rate			Unrestricted Rate			Unknown Rate			Other Allocation Plan		
	Yes	No	DK	Yes	No	DK	Yes	No	DK	Yes	No	DK
Regular day instructional programs	<input type="checkbox"/>											
Special education programs	<input type="checkbox"/>											
Occupational or career/technical day programs	<input type="checkbox"/>											
Adult education	<input type="checkbox"/>											
School lunch program and other foodservice	<input type="checkbox"/>											
U.S. Dept. of Education programs not listed above	<input type="checkbox"/>											
Other Federal programs not listed above	<input type="checkbox"/>											
State programs not listed above	<input type="checkbox"/>											

## MODULE 4 - COMMUNICATION ABOUT INDIRECT COSTS

*Programming notes: If CASEFLAG=1, 3, 9, or 11, skip to note 5.1*

**Note 4.1:** This section is about the ways in which your LEA\* communicated with the **Foodservice Director** or the Foodservice unit about **indirect costs**.

- 8a. Did you or another member of the LEA\* administration provide the **Foodservice Director** with any information about **indirect costs** that might be charged to the foodservice account for SY2011-2012?

Examples of such information include plans to charge **indirect costs**, your LEA\*'s **indirect cost rate(s)**, indirect cost **allocation plan(s)**, or the amount of indirect costs for school foodservice.

- Yes
- No *[Go to Question 9d.]*
- Don't know *[Go to Question 9d.]*

- 8b. What information was provided to the **Foodservice Director** about **indirect costs** that might be charged to the foodservice account for SY2011-2012?

*(Check all that apply.)*

- Restricted** indirect cost rate
- Unrestricted** indirect cost rate
- Indirect cost **allocation plan** (other than rate)
- Expected amount of indirect costs to be charged
- Don't know
- Other *(Describe.)*

\_\_\_\_\_

\_\_\_\_\_

- 9a. When did your LEA\* first notify the **Foodservice Director** about **indirect costs** that might be charged to the foodservice account for SY2011-2012?

- While school was in session for SY2010-2011
- Between the end of SY2010-11 and the start of school for SY2011-2012
- While school was in session for SY2011-2012
- After the end of school for SY2011-2012
- Don't know *[Go to Question 9c.]*
- Other *(Describe.)* \_\_\_\_\_

*Programming note: Pop up Note 4.2 and the fill for questions 9b, 9d and 9e, should be linked to Module 1 question 2b unless CASEFLAG=5, 7, 13, or 15 and Module 1 question 9=No (LEA DOES NOT USE A FSMC) or CASEFLAG=5, 7, 13, or 15 and Module 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT)), link to question 2. If module 1 question 2b and question 2 are both asked, use response from question 2. Otherwise, we could be asking new managers questions prior to their tenure and get "Don't know" responses where we could get meaningful responses if we asked about changes that occurred during their tenure:*

*If module 1 question 2b or 2=SY2011-2012 was first year, go to Question 9c.*

*If module 1 question 2b or 2=SY2010-2011 was first year, fill is "the previous school year prior to SY2011-2012, that is SY2010-2011".*

*If module 1 question 2b or 2=SY2009-2010 was first year, fill is "the previous two (2) school years prior to SY2011-2012, that is, "SY2009-2010 through SY2010-2011".*

*If module 1 question 2b or 2=SY2008-2009 was first year, "the previous three (3) school years prior to SY2011-2012, that is, "SY2008-2009 through SY2010-2011".*

*If module 1 question 2b or 2=SY2007-2008 was first year, "the previous four (4) school years prior to SY2011-2012", that is, "SY2007-2008 through SY2010-2011".*

*If module 1 question 2b or 2=SY2006-2007 was first year, "the previous five (5) school years prior to SY2011-2012", that is, "SY2006-2007 through SY2010-2011".*

*Fill 1= "the previous x (x) school year(s) prior to SY2011-2012, that is SYXXXX-XXXX through SYXXXX-XXXX"*

*Fill 2="the previous x(x) school year(s)"*

*Fill 3= "SYXXXX-XXXX"*

**Note 4.2: The following questions refer to the [Fill 1].**

9b. Comparing SY2011-2012 to [Fill 2], was there a change in the **time** when your LEA\* notified the **Foodservice Director** about **indirect costs** that might be charged to the foodservice account for SY2011-2012?

- Yes, the timing of notification has changed. *(Please describe the changes that have taken place.)*

\_\_\_\_\_  
\_\_\_\_\_

- No, there have been no changes in the timing of notification.
- Don't know

9c. How did your LEA\* notify the **Foodservice Director** about **indirect costs** that might be charged to the foodservice account for SY2011-2012?

*(Check all that apply.)*

- By a letter through the US mail or through the intra-LEA\* mail system^
- By e-mail^
- Orally by phone
- Orally in-person
- By announcement on web page
- Don't know [Go to Question 9f.]
- Other (Describe.)

\_\_\_\_\_

\_\_\_\_\_

**Programming note:** If 9c=1 or 2, go to note 4.3. Else, go to 9d.

**Note 4.3: If available, please send a copy of the letter and/or e-mail notification of the **indirect cost rate(s)** or the amount of **indirect costs** that are attributable to foodservice for SY2011-2012 to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.**

**Programming note:** If module 1 question 2b or 2=SY2011-2012 was first year, go to note 5.1.

9d. Comparing SY2011-2012 to [Fill 2], was there any change in how you usually notify the **Foodservice Director** about **indirect costs** that might be charged to the foodservice account?

- Yes, the method of notification has changed
- No, the method of notification has not changed [Go to Question 9f.]
- Don't know [Go to Question 9f.]
- Not applicable – no notice was given in [FILL2] prior to SY2011-2012 [Go to note 5.1.]

**Programming note:** If 8a=no or DK, then do not display 'You said that your LEA\* used this/these method(s) to notify the Foodservice Director about indirect costs for SY2011-2012.' at 9e. Also, at 9e in the second sentence display 'method'

9e. You said that your LEA\* used this/these method(s) to notify the **Foodservice Director** about **indirect costs** for SY2011-2012.

*Programming note:* Show responses selected in Question 9c here.

What (other method(s)/method) did your LEA\* used to notify the Foodservice Director about indirect costs that could be charged to the foodservice account in [Fill 2]?

*Programming note:* Remove the response selected in 9c and show the remaining responses below.

*(Check all that apply.)*

- By a letter through the US mail or through the intra-LEA\* mail system
- By e-mail
- Orally by phone
- Orally in-person
- By announcement on web page
- Don't know [Go to Question 10a.]
- Other (Describe.)

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*Programming note:* In the table below, show the appropriate school years [FILL 3] according to the programming note before Q9b.

9f. Did your LEA\* administration provide the **Foodservice Director** with a copy of the currently approved **indirect cost rate agreement** between the LEA\* and the State, the currently approved **indirect cost allocation plan**, or some other document supporting charges to the school foodservice account in any or all of the following school years?

	Yes	No	Don't Know
SY2006-2007	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SY2007-2008	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SY2008-2009	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SY2009-2010	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SY2010-2011	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SY2011-2012	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## MODULE 5—CALCULATION AND RECOVERY OF INDIRECT COST FOR SCHOOL FOODSERVICE

**Note 5.1: This section requests information on the calculation and recovery of the indirect cost of school foodservice according to the method (if any) that your LEA\* used to allocate indirect costs for SY2011-2012.**

10a. Has your LEA\* **calculated** or does it plan to calculate **indirect costs** for the school foodservice account for SY2011-2012?

An LEA\* may **calculate** indirect costs even if it does not plan to **recover** them.

- Yes [Go to Question 10c.]
- No
- Have not decided yet [Go to Question 10c.]
- Don't know [Go to Question 10c.]

10b. What are the reasons why your LEA\* did not, or will not **calculate indirect costs** for the school foodservice account for SY2011-2012?

*(Check all that apply.)*

- LEA\* does not charge indirect costs to any grant or **program**
- LEA\* never charges the school foodservice account for indirect costs
- LEA\* did not know it was possible to charge indirect costs to the school foodservice account
- The school foodservice account has insufficient funds
- LEA\* chose to bear the costs
- LEA\* uses a food service management company (FSMC) and contract does not provide for recovery of indirect costs (ONLY DISPLAY IF MODULE 1 Q9=YES)
- LEA\* was directed by State or another agency not to calculate indirect costs for school foodservice *(Provide name of agency)*
- \_\_\_\_\_
- Don't know
- Other *(Describe.)*
- \_\_\_\_\_

10c. Excluding any **indirect costs**, what was the total cost of school foodservice for SY2011-2012?

\$ \_\_\_\_\_

- This amount has not yet been determined
- Don't know

*Programming notes: The next question is based on the responses to Q10a and Q10b:*

*If 10a= Yes, Go to 11a*

*If 10a= Not Decided, go to note 5.2.*

*If 10a= No AND 10b includes response 1,6 or 7, go to note 7.1.*

*If 10a= No AND 10b does not include response 1,6, or 7, go to Note 6.1.*

11a. Did or will your LEA\* exclude any direct costs from the foodservice **direct cost base** when it calculates **indirect costs** for school foodservice for SY2011-2012?

Examples of costs that might be excluded from the direct cost base are unallowable costs, capital expenditures without prior SEA approval, and any costs that you are instructed by your State to exclude when computing foodservice indirect costs.

- Yes
- No [Go to Question 11c.]
- This amount has not yet been determined [Go to Question 11c.]
- Don't know [Go to Question 11b.]

11b. What is the total **direct cost base** that you used or plan to use for calculating the school foodservice **indirect cost** for SY2011-2012?

\$ \_\_\_\_\_

- This amount has not yet been determined
- Don't know

*Programming note:*

*If 2e=No or Don't Know, Skip 11c. (We then don't need to show "N/A" response below.)*

*If 2e=Yes, show the responses for 2g display for indirect cost rates (not other cost allocation plan). See programming note before 2g.*

11c. You have provided the following **indirect cost rate(s)** for SY2011-2012. Please check which rates were or will be used to calculate the SY2011-2012 **indirect costs** for foodservice.

*(Check all that apply.)*

- Restricted rate** \_\_\_\_\_ %
- Unrestricted rate** \_\_\_\_\_ %
- Unknown type of rate \_\_\_\_\_ %
- Other rate *(Specify and describe.)* \_\_\_\_\_ %

\_\_\_\_\_

- This amount has not yet been determined
- Don't know

11d. What amount of **indirect costs** was or will be **charged** to the school foodservice account for SY2011-2012?

This is the amount of indirect costs shown on the expense statement for the school foodservice account. It may be different from the amount of indirect costs **recovered** by the LEA\*.

Enter 0 (zero) if no indirect costs were or will be charged to the school foodservice account for SY2011-2012.

\$ \_\_\_\_\_

- This amount has not yet been determined
- Don't know

11e. Do the **indirect costs** that were or will be charged to the school foodservice account for SY2011-2012 include indirect costs for one or more previous years?

- Yes
- No *[Go to note 5.2.]*
- Don't know *[Go to note 5.2.]*
- LEA\* has not yet decided *[Go to note 5.2.]*

11f. What amount of **indirect costs** for one or more previous years was or will be charged to the school foodservice account for SY2011-2012?

\$ \_\_\_\_\_

- This amount has not yet been determined
- Don't know

**Note 5.2: The following questions address the **recovery of indirect costs**.**

12a. Has your LEA\* **recovered any indirect costs**, or does it plan to recover any indirect costs, from the school foodservice account for SY2011-2012?

- LEA\* has recovered indirect costs for school foodservice for SY2011-2012
- LEA\* plans to recover indirect costs for school foodservice for SY2011-2012
- LEA\* will not recover indirect costs for school foodservice for SY2011-2012 *[Go to Question 12e.]*
- LEA\* has not yet decided *[Go to Question 12f.]*
- Don't know *[Go to Question 12f.]*

12b. What portion of **indirect costs** has your LEA\* either **recovered** or have plans to recover from the school foodservice account for SY2011-2012?

*(Check all that apply.)*

- All of the indirect costs calculated for the school foodservice account for SY2011-2012
- Some of the indirect costs calculated for the school foodservice account for SY2011-2012
- Indirect costs from one or more previous years

**Programming note:**

*If 12b="All" and 12b <> "Indirect costs from one or more previous years", go to Question 12f.  
If 12b="Some" and 12b <> "Indirect costs from one or more previous years", go to Question 12e.*

12c. How did your LEA\* document its intent to **recover** a prior year's **indirect costs** from the school foodservice account in SY2011-2012?

*(Check all that apply.)*

- LEA\* has not yet documented its intent to **recover** a prior year's indirect costs from the school foodservice account in SY2011-2012 [See *Programming note below*].
- Letter of intent or written agreement with the school **Foodservice Director**<sup>^</sup>
- E-mail or memo to the school **Foodservice Director**<sup>^</sup>
- Oral communication with the school **Foodservice Director**
- Formal loan or account receivable from the LEA\* general fund to the school foodservice account<sup>^</sup>
- Don't know
- Other (*Describe.*)

\_\_\_\_\_  
\_\_\_\_\_

**Programming note:** *If the first response of 12c is checked, survey skip pattern is based on response to Q12b:*

*If Q12c="LEA\* has not yet documented..." and 12b="All" then go to Q12i.  
If Q12c="LEA\* has not yet documented..." and 12b<>"All" go to Q12e.  
Else continue.*

**Programming note:** *If 12c=2, 3 or 5, go to note 5.3. Else, go to 12d.*

**Note 5.3: If available, please send a copy of the documentation of the LEA\*\*s intent to recover a prior year's indirect costs from the school foodservice account in SY2011-2012 to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.**

- 12d. When did your LEA\* first document its intent to recover a prior year's indirect costs from the foodservice account in SY2011-2012?
- At the beginning of the prior year for which indirect costs were incurred
  - During the prior year for which indirect costs were incurred
  - After the prior year for which indirect costs were incurred and before the start of SY2011-2012
  - During SY2011-2012
  - After the end of SY2011-2012
  - Don't know

*Programming note: If Q12b = "All" then go to Q12i.*

*Programming note: Fill for 12e, if 12a = option 3 'LEA\* will not recover' display 'any' at 12e. Else, display 'all'*

- 12e. What are the reasons why your LEA\* did not, or will not, recover (any/all) of the indirect costs calculated for the school foodservice account for SY2011-2012?

*(Check all that apply.)*

- LEA\* does not recover indirect costs from any grant or program
  - LEA\* never recovers indirect costs from the school foodservice account
  - LEA\* did not know it was possible to recover indirect costs from school foodservice
  - The school foodservice account has insufficient funds
  - LEA\* chose to bear the costs
  - LEA\* uses a food service management company (FSMC) and contract does not provide for recovery of indirect costs [ONLY DISPLAY IF MODULE 1 Q9=YES]
  - LEA\* was directed by State or another agency to recover less than the calculated indirect cost *(Provide name of agency.)*
- \_\_\_\_\_  
Don't know
- Other *(Describe.)*
- \_\_\_\_\_  
\_\_\_\_\_

*Programming notes: The next question is based on the response:*

*If Q12e="LEA\* does not recover indirect costs from any grant" or "LEA\* never recovers indirect costs from the school foodservice account" or "LEA\* uses a FSMC...", then go to note 6.1.*

*Otherwise continue with Q12f.*

12f. Will your LEA\* attempt to **recover** any unrecovered **indirect costs** for SY2011-2012 from the school foodservice account in SY2012-2013 or in future school years?

- Yes
- No [Go to Question 12i.]
- LEA\* has not yet decided [Go to Question 12i.]
- Don't know [Go to Question 12h.]

12g. Has your LEA\* documented its intent to **recover** any unrecovered SY2011-2012 **indirect costs** from the school foodservice account in SY2012-2013 or in future years?

- Yes
- No [Go to Question 12i.]
- Don't know [Go to Question 12i.]

12h. How has your LEA\* documented its intent to **recover** any unrecovered SY2011-2012 **indirect costs** from the school foodservice account in SY2012-2013 in future years?

*(Check all that apply.)*

- Formal letter of intent or written agreement with the LEA\* **Foodservice Director**^
- E-mail or memo to the LEA\* **Foodservice Director**^
- Oral communication with the LEA\* **Foodservice Director**
- Formal loan or account receivable from the LEA\* general fund to the school foodservice account^
- Don't know
- Other *(Describe.)*

---

---

*Programming note: If 12h=1 or 2 or 4, go to note 5.4. Else, go to next programming note.*

**Note 5.4: If available, please send a copy of the documentation of the LEA\*'s intent to **recover** any unrecovered SY2011-2012 **indirect costs** from the school foodservice account in future years to Abt Associates. Instructions for sending copies of documentation will be provided at the end of the survey.**

*Programming note: If module 1 question 2b or 2=SY2011-2012 was first year, go to note 6.1.*

*Programming note: In the table below, show the appropriate school years [FILL 3] according to the programming note before Q9b.*

12i. Did your LEA\* **recover** any previously unrecovered **indirect costs** from the school foodservice account in any of the following years?

	Yes	No	Don't Know
SY2006-2007	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SY2007-2008	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SY2008-2009	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SY2009-2010	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SY2010-2011	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SY2011-2012	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## MODULE 6—RECOVERY OF INDIRECT COSTS FOR OTHER GRANTS OR PROGRAMS

**Note 6.1:** FNS is interested in learning how your LEA\* treats **indirect costs** attributable to grants or **programs** other than school foodservice.

13a. Thinking about the grants or **programs** in SY2011-2012 **other than school foodservice** that allowed the **recovery** of **indirect costs** subject to available funds, has your LEA\* **calculated**, or does it plan to calculate the indirect costs attributable to all, some, or none of these grants or programs?

- All grants or programs *[Go to Question 13c.]*
- Some grants or programs
- Not calculated for any grant or program
- Have not decided whether to calculate indirect costs for grants or programs other than school foodservice *[Go to Question 13c.]*
- Don't know *[Go to Question 13c.]*

13b. What are the reasons why your LEA\* either did not or will not **calculate indirect costs** for all grants or **programs other than school foodservice** for SY2011-2012?

*(Check all that apply.)*

- LEA\* chose not to calculate indirect costs for any grant or program *[If this is the only response, go to Question 14a.]*
  - LEA\* did not know it was possible to recover indirect costs from grants or programs *[If this is the only response, go to Question 14a.]*
  - Indirect cost not calculated if not included in grant or program budget
  - Indirect cost not calculated if insufficient funds expected in grant or program account
  - LEA\* chose to bear the costs for some grants or programs
  - LEA\* was directed by State or another agency not to calculate indirect costs for some or all grants or programs *(Provide name of agency.)*
- 
- Don't know
  - Other *(Describe.)*
- 

13c. If your LEA\* calculated or plans to calculate **indirect costs** for any grant or **program other than school foodservice**, which **indirect cost rate(s)** was or will be used to **calculate** the SY2011-2012 indirect costs?

*(Check all that apply.)*

- Restricted**
- Unrestricted**
- LEA\* used or will use other method to calculate indirect costs
- Not applicable – LEA\* will not calculate indirect costs for any grant or program
- Don't know

- 14a. Has your LEA\* recovered or does it plan to **recover** any **indirect costs** from any grants or **programs other than school foodservice** for which indirect costs were, or will be, calculated for SY2011-2012?
- Yes, LEA\* recovered indirect costs for SY2011-2012
  - Yes, LEA\* plans to recover indirect costs for SY2011-2012
  - No [Go to Question 14c.]
  - Don't know [Go to Question 14d.]
- 14b. On average, and across all of the grants or **programs other than school foodservice**, approximately what percent of the calculated **indirect costs** has your LEA\* **recovered** or have plans to recover for SY2011-2012?
- All of the indirect cost calculated for grants or programs other than school foodservice [Go to Question 14d.]
  - At least 50% of the indirect cost calculated for grants or programs other than school foodservice
  - Less than 50% of the indirect cost calculated for grants or programs other than school foodservice
  - Don't know [Go to Question 14d]

**Programming note: Fill for 14c, if 14a = option 3 'no' display 'any' at 14c. Else, display 'all'**

- 14c. What are the reasons why your LEA\* either did not, or will not, **recover** (any/all) of the **indirect costs** calculated for grants or **programs other than school foodservice** for SY2011-2012?

*(Check all that apply.)*

- LEA\* does not recover indirect costs from any grant or program [If this is the only response, Skip to note 7.1]
- LEA\* did not know it was possible to recover indirect costs from grants or programs [If this is the only response, Skip to note 7.1]
- Indirect cost not recovered if not included in grant or program budget
- Full indirect cost** not recovered if insufficient funds expected in grant or program account
- LEA\* chose to bear the costs
- LEA\* was directed by State or another agency to recover less *(Provide name of agency.)*
- \_\_\_\_\_
- Don't know
- Other *(Describe.)*
- \_\_\_\_\_

- 14d. Has your LEA\* either **recovered** or have plans to recover **a prior year's indirect costs** from grants or **programs other than school foodservice** in SY2011-2012?
- Yes
  - No
  - Don't know

## MODULE 7—CHANGES IN LEA\* PRACTICES FOR RECOVERING INDIRECT COSTS

**Note 7.1:** Some LEA\*s have changed their practices with respect to recovering indirect costs. This section addresses any changes in such practices in your LEA\* with which you might be familiar.

15. How long have you been familiar with how your LEA\* handles the recovery of indirect costs?
- Less than two years *[Go to Question 18.]*
  - Two to five years
  - Six to ten years
  - More than ten years
  - Don't know *[Go to Question 18.]*
- 16a. During the time period that you are familiar with, has your LEA\* changed the proportion of indirect costs recovered from the school foodservice account?
- Yes
  - No *[Go to Question 17a.]*
  - Don't know *[Go to Question 17a.]*
- 16b. How has your LEA\* changed the proportion of indirect costs recovered from the school foodservice account?
- The proportion of recovered indirect costs has increased
  - The proportion of recovered indirect costs has decreased
  - The proportion of recovered indirect costs has varied, increasing in some years and decreasing in others
  - Don't know *[Go to Question 17a.]*
- 16c. Which of the following reasons explain your LEA\*'s change in the proportion of indirect costs recovered from the school foodservice account?
- (Check all that apply.)*
- Required to change by State or Federal agency
  - Required to change by local elected official(s)
  - Change in funds available from foodservice account
  - Change in need to recover indirect costs
  - Don't know
  - Other *(Describe.)*
- 
- 17a. During the time period that you are familiar with, has your LEA\* changed the proportion of indirect costs recovered from grants or programs other than school foodservice?
- Yes
  - No *[Go to Question 18a.]*
  - Don't know *[Go to Question 18a.]*

- 17b. How has your LEA\* changed the proportion of **indirect costs recovered** from grants or programs **other than school foodservice**?
- The proportion of recovered indirect costs has increased
  - The proportion of recovered indirect costs has decreased
  - The proportion of recovered indirect costs has varied, increasing in some years and decreasing in others
  - Don't know [Go to Question 18a.]

- 17c. Which of the following reasons explain your LEA\*'s change in **recovery** of **indirect costs** from grants or **programs other than school foodservice**?

*(Check all that apply.)*

- Required to change by State or Federal agency
  - Required to change by local elected official(s)
  - Change in grant or program funds available
  - Change in need to recover indirect costs
  - Don't know
  - Other *(Describe.)*
- 

- 18a. Does your LEA\* plan to change the way it **calculates indirect costs** for school foodservice in SY2012-2013?

- Yes
- No
- Don't know

- 18b. Does your LEA\* plan to change the way it **recovers indirect costs** from school foodservice in SY2012-2013?

- Yes
- No
- Don't know

**Programming notes:**

*If 18a=No or Don't Know AND 18b=Yes, go to 21a.*

*If 18a=No or Don't Know AND 18b=No or Don't Know, go to 21b.*

19. Which of the following changes, if any, does your LEA\* plan to make in the **type of indirect cost rate(s)** used for school foodservice in SY2012-2013?

*(Check all that apply.)*

- For the first time, the LEA\* plans to use a **restricted** indirect cost rate
- The LEA\* plans to discontinue use of its **restricted** indirect cost rate
- For the first time, the LEA\* plans to use an **unrestricted** indirect cost rate
- The LEA\* plans to discontinue use of its **unrestricted** indirect cost rate
- The LEA\* is making other changes regarding the type of indirect cost rate(s) used  
*(Describe.)*  
\_\_\_\_\_
- No changes are planned for the type of indirect cost rate used
- Not applicable – LEA\* does not use and does not plan to use an indirect cost rate(s)
- Don't know

20a. Does your LEA\* plan to change the **items included in the direct cost base** used to calculate the **indirect cost rate(s)** for school foodservice in SY2012-2013?

- Yes
- No
- Don't know

20b. Does your LEA\* plan to make any **other changes** to the way it calculates **indirect costs** for school foodservice in SY2012-2013?

- Yes *(Describe other planned changes to calculation of indirect costs below.)*  
\_\_\_\_\_  
\_\_\_\_\_
- No
- Don't know

**Programming notes:**

*If 18b=No or Don't Know, go to 21b.*

21a. Which one of the following statements describes your LEA\*'s planned changes to **recover indirect costs** from school foodservice for SY2012-2013?

- Recover more indirect costs for school foodservice compared to SY2011-2012
- Recover less indirect costs for school foodservice compared to SY2011-2012
- Don't know

21b. Which one of the following statements describes your LEA\*'s plans to recover indirect costs from any grants or programs other than school foodservice for SY2012-2013?

- Recover more indirect costs for all grants or programs compared to SY2011-2012
- Recover less indirect costs for all grants or programs compared to SY2011-2012
- No changes are planned for the recovery of indirect costs
- LEA\* does not plan to recover indirect costs from any other grants or programs
- Don't know

*Programming note: Text in red is a list of documents to be generated based on responses to Q3d, Q9c, Q12c, and Q12h where a caret (^) appeared. Document submission instructions will also be sent by e-mail to the respondent as part of the confirmation procedures that the survey was completed.*

*If none of these responses was selected, skip to Thank You and End text.*

Based on your responses, you are asked to please provide the following documents related to **indirect costs**. Please check the box to the left of each document you are able to provide to Abt Associates.

- School foodservice expense statement for SY2011-2012 [all cases]
- Indirect cost allocation plan for SY2011-2012 [3d is asked]
- Letter notification of the indirect cost rate(s) or the amount of indirect costs attributable to foodservice for SY2011-2012 [9c = option 1]
- E-mail notification of the indirect cost rate(s) or the amount of indirect costs attributable to foodservice for SY2011-2012 [9c = option 2]
- E-mail or other written documentation of the LEA\*'s intent to recover a prior year's indirect costs from the school foodservice account in SY2011-2012 [12c = option 2 or 3 or 5]
- E-mail or other written documentation of the LEA\*'s intent to recover any unrecovered SY2011-2012 indirect costs from the school foodservice account in future years [12h = option 1 or 2 or 4]

**Documents may be mailed, e-mailed, or faxed to Abt Associates. Please include the following reference number when sending documents: (FILL ABTID)**

**By Mail:** Please send a copy of each of the checked documents, with your reference number (FILL ABTID) on each document, to Abt Associates at:

**School Foodservice Indirect Cost Study (USDA/FNS)  
Abt Associates Inc.  
55 Wheeler St  
Cambridge, MA 02138-1168**

- Please check here if you would like us to mail you a pre-paid envelope to mail these document(s).

**By E-mail:** Please attach and send to: [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com). Please include your reference number (FILL ABTID) in the subject of the e-mail message.

**By Fax:** Please fax to Abt Associates at 617-386-7558. This is an electronic fax mailbox accessible only to Abt Associates staff working on this project. Please include your reference number (ABTID) on the fax cover page.

**A copy of these instructions will be sent to you by e-mail.**

## END OF SURVEY

That was our last question. Thank you for providing this information for the **School Foodservice Indirect Cost Study**. An interviewer may call you to ask for clarification of your responses. If you have any questions about the study, please call us toll-free 1-855-325-6015 or send an e-mail to [SF Indirect Cost Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com). Please click "X" to close the browser/tab.

*Programming note: Send the following confirmation e-mail to each respondent who completes the survey:*

Subject: USDA/FNS Survey: Confirmation

DISPLAY FOR ALL CASES: Thank you for your participation in the USDA/FNS School Foodservice Indirect Cost Study. We have received your completed survey. We thank you for your time and the responses you have provided. We greatly appreciate your participation in this study. Your participation will help us to provide Congress with an accurate nationally representative description of the processes of establishing indirect cost rates and charging a portion of indirect costs to foodservice.

DISPLAY THE FOLLOWING IF BOXES WERE CHECKED AT THE END OF THE SURVEY: Based on your responses, you are asked to please provide the following documents related to indirect costs:

DISPLAY EACH DOCUMENT CHECKED

Documents may be mailed, e-mailed, or faxed to Abt Associates. Please include the following reference number when sending documents: (FILL ABTID).

By Mail: Please send a copy of each of the checked documents, with your reference number (FILL ABTID) on each document, to Abt Associates at:

School Foodservice Indirect Cost Study (USDA/FNS)  
Abt Associates Inc.  
55 Wheeler St  
Cambridge, MA 02138-1168

By E-mail: Please attach and send to: [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com). Please include your reference number (FILL ABTID) in the subject of the e-mail message.

By Fax: Please fax to Abt Associates at 617-386-7558. This is an electronic fax mailbox accessible only to Abt Associates staff working on this project. Please include your reference number (ABTID) on the fax cover page.

*DISPLAY FOR ALL CASES:* An interviewer may call you to ask for clarification of your responses. If you have any questions regarding this project, please contact us at [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com) or toll-free at 855-325-6015.

END OF BUSINESS MANAGER SURVEY Programming notes

If CASEFLAG = 1, 3, 9, or 11 and question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT), FSA director survey should be completed by person in 12b if 12A=Yes. If 12A=no or DK, set ABTFLAG to 1.

If CASEFLAG = 2, 4, 10 or 12 and question 9=No (LEA DOES NOT USE A FSMC), FSA Director Survey Should Be Completed By Person In 8b/c IF 8a=YES. If 8a=no or DK, set ABTFLAG to 1.

If CASEFLAG = 2, 4, 10 or 12 and question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT), FSA Director Survey should be completed by person in 12b IF 12A=Yes. If 12A=no or DK, set ABTFLAG to 1.

If CASEFLAG=5, 7, 13, or 15 and question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT) and 11=No (BUSINESS MANAGER DOES NOT OVERSEE THE FSMC CONTRACT), FSA Director Survey should be completed by person in 12b if 12A=Yes. If 12A=no or DK, set ABTFLAG to 1.



**Appendix J: SFA Director Web Survey**

Public reporting burden for this collection of information is estimated to average one hour 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. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. 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 Services, Office of Research and Analysis, 3101 Park Center Drive, Room 1014, Alexandria, VA 22302 ATTN: PRA (0584-0568). Do not return the completed form to this address.

**OMB Control No.: 0584-0568**

**USDA/Food and Nutrition Service  
School Foodservice Indirect Cost Study  
School Foodservice Authority Director Survey**

**DEFINITIONS 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.

**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.).

**Approved** indirect cost rate agreement or indirect cost allocation plan is the document that establishes the indirect cost rate or some other way that indirect costs will be charged.

**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).

**Charged** indirect cost is one that has been computed and included in a report of expenses for school foodservice, regardless of whether the indirect costs are recovered.

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

**Data processing operations and programming** includes all support for mainframe, server, and client computers, and for communications networks (voice and data).

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

**General administration and policy** includes the Superintendent and other administration not listed elsewhere.

**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.

**Indirect cost allocation plans** define how indirect costs will be allocated and the method or methods to be used to allocate indirect costs.

**Indirect cost rate** is calculated as:

Indirect Cost Rate = Total Indirect Costs ÷ Total Direct Costs

*Note: Certain costs may be excluded from indirect or direct costs according to applicable Federal and State rules for computing and claiming indirect costs.*

**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.).

**Providing and maintaining uniforms** includes obtaining, distributing, and cleaning uniforms for LEA\* personnel.

**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).

**Recovered** indirect cost means that funds have been transferred from the school foodservice account to the LEA\* general fund to payment for indirect costs.

**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.

**School board** includes salaries or other compensation to board members, and support staff assigned to school board.

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

*Programming note: Display Second screen and SFA Director Consent upon entry into Module 2 and note 1 if any of the following conditions are met:*

*If CASEFLAG = 1, 3, 9, or 11 and Mod 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT).*

*If CASEFLAG = 2, 4, 10 or 12 and Mod 1 question 9=No (LEA DOES NOT USE A FSMC).*

*If CASEFLAG = 2, 4, 10 or 12 and Mod 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT).*

*If CASEFLAG=5, 7, 13, or 15 and Mod 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT) and Mod 1 question 11=No (BUSINESS MANAGER DOES NOT OVERSEE THE FSMC CONTRACT).*

*Else, display note 1.1*

SECOND SCREEN:

Please review the following instructions before you begin:

- The **preferred web browser** for this survey is Internet Explorer (version 6 and above) or Mozilla Firefox (version 3.5 and above).
- The survey is best viewed if your web browser is **maximized for width and height**.

- If you need to exit this survey for any reason, you may return by logging in with your same PIN #, and continue the survey. Your responses will be saved.
- If you need to go back to change an answer use the "Back" button on the bottom of the screen. Do not use your browser's back button.

## SFA DIRECTOR CONSENT

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the US Department of Agriculture to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. To address the congressional mandate, Abt Associates and Kokopelli Associates are conducting a study for the USDA Food and Nutrition Service (USDA/FNS) about the reporting and recovery of indirect costs attributable to school foodservice.

As part of the study, surveys are being conducted with all State Child Nutrition Directors, with all State Education Agency (SEA) Finance Officers, and with a randomly selected sample of School Foodservice Directors and Business Managers of public Local Education Agencies (LEAs) and private schools.

The purpose of this web survey is to gather information from **School Foodservice Directors of public LEAs and private schools** about how indirect costs are applied in the financial reporting for school foodservice. In this survey, you will be asked to provide information on how your LEA\* charges indirect costs to its foodservice program.

This survey and study are **not** intended to audit financial transactions through the indirect cost recovery process.

- Responses to this study will **not** affect your agency's receipt of funds from USDA school meals programs.
- Information provided through the survey will be kept confidential to the extent provided by law.
- Data will only be presented in the aggregate, and no specific data will be attributed to specific survey respondents.

Please also note that PL 111-296, Healthy Hunger-Free Kids Act of 2010, Section 305 requires cooperation with program research and evaluation by States, State Educational Agencies, Local Educational Agencies, schools, institutions, facilities, and contractors participating in programs authorized under this Act and the Child Nutrition Act of 1966.

USDA Food and Nutrition Service (FNS) needs your participation in this important study to assure that the study provides a fair and accurate account of the processes used to establish indirect cost rates and to pay indirect costs.

We thank you in advance for your time and cooperation in this important study. If you have any questions about the study, please feel free to contact Abt Associates toll-free at 1-855-325-6015, or send an e-mail to **SF\_Indirect\_Cost\_Study@abtassoc.com**.

By clicking on "Next", you consent to participate in the USDA FNS School Foodservice Authority Director Survey.

**Note 1: This survey contains definitions of key terms that are used throughout the survey. Key terms are noted in [blue](#) text. Definitions are provided by hovering over the key terms in blue.**

**To practice this, please hover your cursor over this key term "[Indirect costs](#)" to see its definition. To print the entire list of key terms and definitions used in this survey, click [here](#).**

**Note 1.1: As a reminder, this survey contains definitions of key terms that are used throughout the survey. Key terms are noted in [blue](#) text. Definitions are provided by hovering over the key terms in blue.**

**To print the entire list of key terms and definitions used in this survey, click [here](#).**

*Programming note: For notes 1.1 and 1.2, if the respondent clicks here they should be taken to a printable page that displays all definitions used in the SFA Director survey. The definitions should be in alphabetical order and the page should be printable. Then, go to the next programming note.*

**MODULE 8: COMMUNICATION ABOUT INDIRECT COSTS**

*Programming notes: If CASEFLAG=2, 4, 10, or 12 and Module 1 question 9=No (LEA DOES NOT USE A FSMC), ask 1a/1a1 and fill with person contact information from Module 1 8b/c.*

*If CASEFLAG=1, 2, 3, 4, 9, 10, 11 or 12 and Module 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT), ask 1a/1a1 and fill with person contact information from Module 1 12b.*

*If CASEFLAG=5, 7, 13, or 15 and Mod 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT) and Mod 1 question 11=No (BUSINESS MANAGER DOES NOT OVERSEE THE FSMC CONTRACT), ask 1a/1a1 and fill with person contact information from Module 1 12b.*

*Else, go to note 2.1.*

- 1a. First, please review your contact information and check the box beside each missing or incorrect item that needs updating, then click Next to continue. If all of the information is correct, click Next to continue.

	Needs Updating
Name: _____	<input type="checkbox"/>
Title: _____	<input type="checkbox"/>
Agency: _____	<input type="checkbox"/>
Telephone Number: _____	<input type="checkbox"/>
E-mail: _____	<input type="checkbox"/>

- 1a1. Please review your mailing address and check the box beside each missing or incorrect item that needs updating, then click Next to continue. If all of the information is correct, click Next to continue.

	Needs Updating
Address: _____	<input type="checkbox"/>
City: _____	<input type="checkbox"/>
State: _____	<input type="checkbox"/>
Zip Code : _____	<input type="checkbox"/>

*Programming note: If none of the items in 1a and 1a1 needs updating, go to question 2. Otherwise display only the items from 1a that need updating.*

1b. Please provide your corrected information.

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

E-mail: \_\_\_\_\_

1b1. Please provide your corrected mailing address.

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Programming notes:*

*If CASEFLAG=1, 2, 3, 4, 9, 10, 11 or 12 and Module 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT), display 'have you overseen your LEA\*\*s foodservice management company (FSMC) contract'*

*If CASEFLAG=5, 7, 13, or 15 and Mod 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT) and Mod 1 question 11=No (BUSINESS MANAGER DOES NOT OVERSEE THE FSMC CONTRACT), display 'have you overseen your LEA\*\*s foodservice management company (FSMC) contract'*

*Else, display '(were you/have you been) your LEA\*\*s Foodservice Director'*

2. Next, how long ((were you/have you been) your LEA\*\*s **Foodservice Director**/have you overseen your LEA\*\*s foodservice management company (FSMC) contract)?
- Last School Year (SY2011-2012) was your first year
  - Since SY2010-2011
  - Since SY2009-2010
  - Since SY2008-2009
  - Since SY2007-2008
  - Since SY2006-2007 or earlier

**Note 2.1: This section of the survey requests information regarding the communication you have received about **indirect costs**.**

3. Did you receive **any** information about your LEA\*\*s **indirect costs** for school foodservice for SY2011-2012?

Examples of such information might include plans to charge indirect costs, your LEA\*\*s **indirect cost rate(s)**, cost **allocation plan**, or the amount of indirect costs for school foodservice.

- Yes
  - No [Go to Question 5.]
  - Don't know [Go to Question 5.]
- 4a. Which of the following agencies provided you with information about your LEA\*\*s SY2011-2012 **indirect costs** for school foodservice?

*(Check all that apply.)*

- Your LEA\* administration
- The State Child Nutrition Division
- Another part of the State Education Agency
- Don't know
- Other *(Describe.)*

4b. **When** did you **first** learn about your LEA\*'s SY2011-2012 **indirect costs**?

- While school was in session for SY2010-2011
- Between the end of school for SY2010-2011 and the start of school for SY2011-2012
- While school was in session for SY2011-2012
- After the end of school for SY2011-2012
- Don't know
- Other (*Describe.*)

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*Programming note: Where a caret (^) appears, this signifies that the respondent will be asked to send the document to Abt Associates. A list of the documents and instructions for the respondent on sending the documents to Abt Associates will be shown at the end of the survey.*

4c. **How** were you notified about the **indirect costs** for SY2011-2012?

*(Check all that apply.)*

- By a letter through the US mail or through the intra-district (LEA\*) mail system^
- By e-mail^
- Orally by phone
- Orally in person
- By announcement on a web page (such as announcement by State Education Agency)
- Don't know
- Other (*Describe*)

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*Programming note: If 4c = option 1 or 2, go to note 2.2. Else, go to 5.*

**Note 2.2: ^ If available, please send a copy of the letter and/or e-mail notification about the **indirect costs** for SY2011-2012 to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.**

5. Did you receive a written copy of your LEA\*'s **approved indirect cost rate** agreement or **indirect cost allocation plan** for SY2011-2012?

- Yes^
- No
- Don't know

*Programming note: If 5 = option, go to note 2.3. Else, go to next programming note.*

**Note 2.3: ^ If available, please send a copy of the approved indirect cost rate agreement or indirect cost allocation plan for SY2011-2012 to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.**

*Programming note: Pop up Note 2.4 and the fill for questions 6-9 should be linked to Module 1 Q4b, unless CASEFLAG=2, 4, 10, or 12 and Module 1 question 9=No OR*

*If CASEFLAG=1, 2, 3, 4, 9, 10, 11 or 12 and Module 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT) or if CASEFLAG=5, 7, 13, or 15 and Mod 1 question 10=No (RESPONDENT DOES NOT OVERSEE THE FSMC CONTRACT) and Mod 1 question 11=No (BUSINESS MANAGER DOES NOT OVERSEE THE FSMC CONTRACT), then link to SFA Director survey question 2). If Module 1 question 4b and question 2 are both asked, use response from question 2. Otherwise, we could be asking new directors questions prior to their tenure and get "Don't know" responses where we could get meaningful responses if we asked about changes that occurred during their tenure:*

*If Module 1 question 3 or 2=Last school year, SY2011-2012, go to note 3.1.*

*If Module 1 question 3 or 2=Since SY2010-2011, fill is "previous school year prior to SY2011-2012", and "SY2010-2011".*

*If Module 1 question 3 or 2=Since SY2009-2010, fill is "previous two (2) school years prior to SY2011-2012, that is, "SY2009-2010 through SY2010-2011".*

*If Module 1 question 3 or 2= Since SY2008-2009, "previous three (3) school years prior to SY2011-2012, that is, "SY2008-2009 through SY2010-2011".*

*If Module 1 question 3 or 2= Since SY2007-2008, "previous four (4) school years prior to SY2011-2012", that is, "SY2007-2008 through SY2010-2011".*

*If Module 1 question 3 or 2= Since SY2006-2007, "previous five (5) school years prior to SY2011-2012", that is, "SY2006-2007 through SY2010-2011".*

*Fill 1= "previous x (x) school year(s) prior to SY2011-2012, that is SYXXXX-XXXX through SYXXXX-XXXX"*

*Fill 2="previous x(x) school year(s)"*

*Fill 3="this year" or "any of these years" [this year is for condition 2 above only].*

**Note 2.4: The next questions refer to the [Fill 1].**

6. Thinking about the [Fill 2], did you receive any information about your LEA\*'s indirect costs for school foodservice for [Fill 3]?

- Yes
- No [Go to note 3.1.]
- Don't know [Go to note 3.1.]

- 7a. Comparing SY2011-2012 to the [Fill 1], has there been a change in how you were notified about your LEA\*'s indirect costs for school foodservice?

For example, were you previously notified orally and now are notified in writing?

- Yes, the method of notification has changed
- No, the method of notification has not changed [Go to Question 8.]
- Don't know [Go to Question 8.]
- Not applicable – no notice was given in [FILL2] prior to SY2011-2012 [Go to Question 8.]

*Programming note: If 3=no or DK, then do not display 'You said that your LEA\* used this/these method(s) to notify the Foodservice Director about indirect costs for SY2011-2012.' at 7b. Also, at 7b in the second sentence display 'method'*

- 7b. You said that your LEA\* used this/these method(s) to notify you about indirect costs for SY2011-2012.

*Programming note: Show responses selected in Question 4c here.*

What (other method(s)/method) did your LEA\* use to notify you about indirect costs that could be charged to the foodservice account in [Fill 2]?

*Programming note: Remove the response selected in 4c and show the remaining responses below.*

(Check all that apply.)

- By a letter through the US mail or through the intra-district (LEA\*) mail system
- By e-mail
- Orally by phone
- Orally in person
- By announcement on a web page (such as announcement by State Education Agency)
- Don't know [Go to Question 9a.]
- Other (Describe.)

8. Comparing SY2011-2012 to the [Fill 1], has there been a change in the **time** that you were notified about your LEA\*'s indirect costs for school foodservice?

For example, were you notified about SY2011-2012 indirect costs while school was in session for SY2011-2012, but you were previously notified after the end of school for the past school year?

- Yes, the timing of notification has changed
- No, there have been **no changes** in the timing of notification
- Don't know

## MODULE 9: CHARGING AND RECOVERY OF INDIRECT COSTS

**Note 3.1:** This section of the survey is about **indirect costs** that were **charged** to or **recovered** from the school foodservice account, and how you were notified of the LEA\*'s intent to charge and recover indirect costs.

9a. Has your LEA\* management either **charged** any **indirect costs**, or notified you that it intends to charge indirect costs, to your school foodservice account, for SY2011-2012?

- Yes
- No (Go to Question 15.)

9b. **How** were you notified that your school foodservice account was or will be **charged** for **indirect costs** for SY2011-2012?

(Check all that apply.)

- By a letter through the US mail or through the intra-district (LEA\*) mail system^
- By e-mail^
- Orally by phone
- Orally in person
- By announcement on a web page (such as announcement by State Education Agency)
- Don't know
- Other (Describe.)

\_\_\_\_\_  
\_\_\_\_\_

*Programming note: If 9b = option 1 or 2, go to note 3.2. Else, go to 9c.*

**Note 3.2:** ^ If available, please send a copy of the letter and/or e-mail notification received about being **charged** for **indirect costs** for SY2011-2012 to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.

9c. **When** were you notified that your LEA\* was going to **charge** **indirect costs** to the school foodservice account for SY2011-2012?

- While school was in session for SY2010-2011
- Between the end of school for SY2010-2011 and the start of school for SY2011-2012
- While school was in session for SY2011-2012
- After the end of school for SY2011-2012
- Don't know
- Other (Describe.)

\_\_\_\_\_

- 10a. Has your LEA\* management **recovered** or indicated that it plans to **recover, any indirect costs** from the school foodservice account for SY2011-2012?
- LEA\* has recovered indirect costs for school foodservice for SY2011-2012
  - LEA\* plans to recover indirect costs for school foodservice for SY2011-2012
  - LEA\* will not recover indirect costs for school foodservice for SY2011-2012 [Go to note 3.5.]
  - LEA\* has not yet decided [Go to note 3.5.]
  - Don't know [Go to note 3.5.]
- 10b. Has your LEA\* **recovered**, or does it plan to recover the full amount of the **indirect cost** charged for SY2011-2012 from the school foodservice account?
- Yes
  - No
  - Don't know

**Note 3.3: The next few questions refer to **indirect costs** for one or more previous years, that is, for school years before SY2011-2012.**

- 11a. Has your LEA\* management **recovered**, or indicated that it plans to **recover, any indirect costs for one or more previous years** from SY2011-2012 foodservice funds?
- Yes
  - No [Go to note 3.5.]
  - Don't know [Go to note 3.5.]
- 11b. **How** were you notified that your LEA\* planned to **recover one or more previous year's indirect costs** from SY2011-2012 school foodservice funds?
- (Check all that apply.)
- Letter of intent or written agreement^
  - E-mail or memo^
  - Oral communication
  - A formal loan for a previous year's indirect costs that is payable at future time^
  - Don't know
  - Other (Describe.)
- 

**Programming note: If 11b = option 1, 2, or 4 go to note 3.4. Else, go to 11c.**

**Note 3.4 ^ If available, please send a copy of the letter and/or e-mail notification and/or loan agreement received about the intent to **recover** prior year **indirect costs** in SY2011-2012 to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.**

- 11c. **When** were you notified that your LEA\* planned to **recover** one or more previous year's **indirect costs** from SY2011-2012 school foodservice funds?
- While school was in session for SY2010-2011
  - Between the end of school for SY2010-2011 and the start of school for SY2011-2012
  - While school was in session for SY2011-2012
  - After the end of school for SY2011-2012
  - Don't know
  - Other (*Describe.*)
- \_\_\_\_\_
- \_\_\_\_\_

- 11d. Has your LEA\* **recovered** any **indirect costs** for **one or more previous years** from the SY2011-2012 school food service account during either SY2011-2012 or the close-out for SY2011-2012?
- Yes
  - No
  - Don't know

**Note 3.5: The last two questions in this section refer to indirect costs that may be recovered in future school years.**

- 12a. Has your LEA\* management notified you that it plans to **recover**, or reserves the right to recover, any unrecovered SY2011-2012 **indirect costs** from the school foodservice account in a **future** year?

- Yes
- No [*Go to Question 15.*]

- 12b. **How** were you notified that your LEA\* plans to **recover**, or reserves the right to recover, any unrecovered SY2011-2012 **indirect costs** from the school foodservice account in **future** years?

*(Check all that apply.)*

- Letter of intent or written agreement^
  - E-mail or memo^
  - Oral communication
  - A formal loan for the SY2011-2012 indirect costs that is payable at future time^
  - Don't know
  - Other (*Describe.*)
- \_\_\_\_\_
- \_\_\_\_\_

**Programming note: If 12b = option 1, 2, or 4 go to note 3.6. Else, go to 15.**

**Note 3.6: ^ If available, please send a copy of the letter and/or e-mail notification and/or loan agreement received to Abt Associates. Instructions for sending copies of documents will be provided at the end of the survey.**

**MODULE 10: COMPONENTS OF CHARGES TO SCHOOL FOODSERVICE**

15. Which organization had the responsibility for and performed the following support functions for school foodservice in SY2011-2012?

If a support function was performed under contract and the contract costs were charged to the school foodservice account, check "School Foodservice."

(Check all that apply.)

Support Function	Organization Responsible for Task			
	School Foodservice	LEA* Administration	Other Organization	Don't Know
Accounting, budget, finance and payroll	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Data processing operations and programming	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administration of personnel, benefits and human resources	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Purchasing and contracting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
General administration and policy (Superintendent's office, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
School board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Custodial and janitorial	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Building operations and maintenance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Equipment and vehicle operations and maintenance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Refuse disposal, pest control, other sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Storage and transportation of goods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Support Function	Organization Responsible for Task			
	School Foodservice	LEA* Administration	Other Organization	Don't Know
Providing and maintaining uniforms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Medical/health services and supplies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

15a. Were there other support functions for school foodservice in SY2011-2012 not listed?

- Yes, other support function 1 *(Describe.)*
- \_\_\_\_\_
- Yes, other support function 2 *(Describe.)*
- \_\_\_\_\_
- No *[Go to next programming note]*
- Don't know *[Go to next programming note]*

15b2. Which organization had the responsibility for and performed the other support functions for school foodservice in SY2011-2012?

If a support function was performed under contract and the contract costs were charged to the school foodservice account, check "School Foodservice."

*(Check all that apply.)*

Support Function	School Foodservice	LEA* Administration	Other Organization	Don't Know
Other support function 1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other support function 2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*Programming note: The table for question 16 should only include rows for support functions that in question 15 and 15b the respondent selected either LEA\* Administration or Other Organization.*

16. The support functions performed by LEA\* administration or by another organization are listed below.

For each of these functions, please indicate whether the costs were directly **charged** to school foodservice in SY2011-2012.

Support Function	Yes, directly charged to School Foodservice	No, not directly charged to School Foodservice	Don't know
Accounting, budget, finance and payroll	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Data processing operations and programming	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administration of personnel, benefits and human resources	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Purchasing and contracting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
General administration and policy (Superintendent's office, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
School board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Custodial and janitorial	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Building operations and maintenance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Equipment and vehicle operations and maintenance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Refuse disposal, pest control, other sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Storage and transportation of goods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Providing and maintaining uniforms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Medical/health services and supplies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other support function 1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other support function 2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## END OF SURVEY.

*Programming note: Text in red is a list of documents to be generated based on responses to Questions 4c, 5, 9b, 11b, and 12b where a caret appeared. Document submission instructions will also be sent by e-mail to the respondent as part of the procedures to confirm that the survey was completed.*

*If no responses in Questions 4c, 5, 9b, 11b, and 12b where a caret appeared were selected, skip to Thank you text at the end.*

Based on your responses, you are asked to please provide the following documents related to **indirect costs**. Please check the box to the left of each document you are able to provide to Abt Associates.

Documents may be mailed, e-mailed, or faxed to Abt Associates. Please include the following reference number when sending documents: (FILL ABTID).

- Letter notification about the indirect costs for SY2011-2012 (Question 4c = option 1)
- E-mail notification about the indirect costs for SY2011-2012 (Question 4c = option 2)
- Written, approved indirect cost rate agreement or indirect cost allocation plan for SY2011-2012 (Question 5 = option 1)
- Letter notification about being charged for indirect costs for SY2011-2012 (Question 9b = option 1)
- E-mail notification about being charged for indirect costs for SY2011-2012 (Question 9b = option 2)
- Letter notification that your LEA\* intends to recover a prior year's indirect costs in SY2011-2012 (Question 11b = option 1)
- E-mail notification that your LEA\* intends to recover a prior year's indirect costs in SY2011-2012 (Question 11b = option 2)
- Formal loan agreement with your LEA\* for a prior year's indirect costs payable in a future year (Question 11b=option 4)
- Letter notification that your LEA\* intends to recover (or reserves the right to recover) SY2011-2012 indirect costs in a future year (Question 12b = option 1)
- E-mail notification that your LEA\* intends to recover (or reserves the right to recover) SY2011-2012 indirect costs in a future year (Question 12b =option 2)
- Formal loan agreement with your LEA\* for SY2011-2012 indirect costs payable in a future year (Question 12b = option 4)

**By Mail:** Please send a copy of each of the checked documents, with your reference number (FILL ABTID) on each document, to Abt Associates at:

**School Foodservice Indirect Cost Study (USDA/FNS)**  
**Abt Associates Inc.**  
**55 Wheeler St**  
**Cambridge, MA 02138-1168**

- Please check here if you would like us to mail you a pre-paid envelope to mail these document(s).

**By E-mail:** Please attach and send to [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com). Please include your reference number (FILL ABTID) in the subject of the e-mail message.

**By Fax:** Please fax to Abt Associates at 617-386-7558. This is an electronic fax mailbox accessible only to Abt Associates staff working on this project. Please include your reference number (ABTID) on the fax cover page.

**A copy of these instructions will be sent to you by e-mail.**

### END OF SURVEY

Thank you for providing this information for the **School Foodservice Indirect Cost Study**. An interviewer may call you to ask for clarification on your responses. If you have any questions about the study, please call us toll-free 1-855-325-6015 or send an e-mail to [SF Indirect Cost Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com). Please click "X" to close the browser/tab.

*Programming note: Send the following confirmation e-mail to each respondent who completes the survey:*

Subject: USDA/FNS Survey: Confirmation

DISPLAY FOR ALL CASES: Thank you for your participation in the USDA/FNS School Foodservice Indirect Cost Study. We have received your completed survey. We thank you for your time and the responses you have provided. We greatly appreciate your participation in this study. Your participation will help us to provide Congress with an accurate nationally representative description of the processes of establishing indirect cost rates and charging a portion of indirect costs to foodservice.

DISPLAY THE FOLLOWING IF BOXES WERE CHECKED AT THE END OF THE SURVEY: Based on your responses, you are asked to please provide the following documents related to indirect costs:

DISPLAY EACH DOCUMENT CHECKED

Documents may be mailed, e-mailed, or faxed to Abt Associates. Please include the following reference number when sending documents: (FILL ABTID).

By Mail: Please send a copy of each of the checked documents, with your reference number (FILL ABTID) on each document, to Abt Associates at:

School Foodservice Indirect Cost Study (USDA/FNS)  
Abt Associates Inc.  
55 Wheeler St  
Cambridge, MA 02138-1168

By E-mail: Please attach and send to: [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com). Please include your reference number (FILL ABTID) in the subject of the e-mail message.

By Fax: Please fax to Abt Associates at 617-386-7558. This is an electronic fax mailbox accessible only to Abt Associates staff working on this project. Please include your reference number (ABTID) on the fax cover page.

DISPLAY FOR ALL CASES: An interviewer may call you to ask for clarification of your responses. If you have any questions regarding this project, please contact us at [SF\\_Indirect\\_Cost\\_Study@abtassoc.com](mailto:SF_Indirect_Cost_Study@abtassoc.com) or toll-free at 855-325-6015.

## Appendix K: Web Survey Methodology

### K.1 Overview

Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296) requires the USDA to conduct a study to assess the extent to which school food authorities participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) pay indirect costs. While the concept of establishing indirect cost rates and including indirect costs in the prices charged to customers is well established and straightforward in the private sector, it is somewhat less straightforward in the public sector, especially as it pertains to the NSLP and SBP. To address the congressional mandate, this study examines several key questions related to the reporting and recovery of indirect costs attributable to school foodservice, including:

- Does the school district have an indirect cost rate?
- If a school district has an indirect cost rate, does it calculate the indirect costs that are attributable to school foodservice?
- If a school district calculates the indirect costs attributable to food service, does it charge any, or all, of these costs to the foodservice account?
- If a school district charges any or all of the calculated indirect costs to the foodservice account, does the district actually recover these charges (i.e., does the school foodservice authority transfer funds from the food service account to the school district general fund)?

Data collection for the study of indirect costs in school foodservice programs includes:

- State Education Agency (SEA) Finance Officer Telephone Survey
- State Child Nutrition (CN) Director Telephone Survey
- Local Education Agency (LEA) Business Manager Web Survey
- School Foodservice Director Web Survey

For this project, Abt SRBI assisted Abt Associates with the implementation and subsequent follow up activities for the LEA Business Manager (LBM) and School Foodservice Director (SFD) web surveys.

### K.2 Sample Construction for LEA Business Manager and School Foodservice Director Web Surveys

In order to draw an efficient, nationally representative sample of SFAs for the study, and to permit the rapid completion of a contact database of sampled SFAs necessary to meet the deadline for the report to Congress specified in P.L. 111- 296, the sampling frame needed the following characteristics:

- Include all SFAs or be a nationally representative sample of SFAs; and
- Have SFA-level information on variables needed for sampling: size (e.g., enrollment or numbers of lunches and breakfasts) and the proportion of students approved for free/reduced price meals.

The database created by FNS from the Form FNS-742 SFA Verification Summary Report (VSR) for SY 2010-2011 met these criteria and was used as the sample frame for the *School Foodservice Indirect Cost Study*. This database, which is compiled annually, contained the most up-to-date information on all SFAs participating in the NSLP. In addition, it provided a “rich” sample frame in that it contained information on several key SFA characteristics such as enrollment; number of students approved for free, reduced-

price, and paid meals. However, the VSR data files do not include contact information for SFAs. The SFA contact information was obtained from the FNS Regional Offices and the LEA and private school contact information was obtained from the SEA Finance Officers. The final file from which the sample was drawn included 14,875 public districts within the 50 States plus the District of Columbia.

### **Sample Sizes**

The objective was to select two nationally representative probability samples of SFAs (public and private) from the population of all public and private school SFAs participating in the NSLP and SBP.

#### **Public SFAs**

For public SFAs, the sample was designed to provide national estimates with a 95% confidence interval of  $\pm 5$  percentage points. This included an initial sample of 2,373 SFAs and a final sample of 1,897 completed surveys, assuming an 80% response rate. In addition to the overall sample, the sampling frame was constructed to obtain a sufficient sample of SFAs in the various subgroup categories required by FNS: FNS region, SFA size, and SFA poverty level. To obtain the desired level of precision in each public SFA size class, a sample of at least 339 SFAs, to yield 271 completed SFA surveys, is required in each of the three size groups. To ensure there were at least 271 completed SFAs in each size group out of a total sample of 1,897 completed SFA surveys, the population of SFAs was stratified by region and then within each region stratified the SFAs by size. The total initial sample of 2,373 SFAs were allocated to each size group in each region in proportion to the number of SFAs in each size group in the population.

An allocation of the total public SFA sample by region and size is shown below (Exhibit F.1) and was designed to be proportional to the national distribution of SFAs by size and region taken from the FNS' VSR Data Set for 2010-11. The size groups small, medium, and large were defined in terms of student enrollment as follows: Large = 5,000 or more; Medium= 1,000 to 4,999; and Small= less than 1,000. The population and the allocated sample size in each stratum are also shown in Exhibit K.1.

As noted above, for each region and for each size group, the analytic sample needs to include at least 271 public SFAs. The resulting total sample of 1,897 was also allocated to two poverty levels ( $\geq 60\%$  and  $\leq 59\%$  of students enrolled approved for free- and reduced-price meals). Before finalizing the sample, it was confirmed that the sample includes at least 339 SFAs in each of the two poverty strata and in each of the three size strata. Given the distributions of high and low poverty rate SFAs, it is highly likely that each group will get at least 271 SFAs in the analytic sample.

**Exhibit K.1. Distribution by Strata of Public SFA Population and Initial Sample**

	Public SFA Size Class							
	Small		Medium		Large		Total	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
<b>Region</b>								
Mid-Atlantic	533 35.9%	122 36.0%	723 48.7%	165 48.7%	230 15.5%	52 15.3%	1,486 100.0%	339 100.0%
Midwest	1,942 51.8%	175 51.6%	1,477 39.4%	134 39.5%	328 8.8%	30 8.8%	3,747 100.0%	339 100.0%
Mountain Plains	1,776 74.3%	252 74.3%	464 19.4%	66 19.5%	149 6.2%	21 6.2%	2,389 100.0%	339 100.0%
Northeast	775 44.6%	151 44.5%	795 45.7%	155 45.7%	169 9.7%	33 9.7%	1,739 100.0%	339 100.0%
Southeast	264 21.5%	73 21.5%	610 49.6%	168 49.6%	356 28.9%	98 28.9%	1,230 100.0%	339 100.0%
Southwest	1,302 59.6%	202 59.6%	624 28.6%	97 28.6%	257 11.8%	40 11.8%	2,183 100.0%	339 100.0%
Western	1,108 52.7%	179 52.8%	551 26.2%	89 26.3%	442 20.9%	71 20.9%	2,101 100.0%	339 100.0%
<b>Total</b>	<b>7,700</b>	<b>1,154</b>	<b>5,244</b>	<b>874</b>	<b>1,931</b>	<b>345</b>	<b>14,875</b>	<b>2,373</b>
<b>Poverty Rate</b>								
Low (≤59%)	4,646	699	3,877	646	1,342	240	9,865	1,582
High (≥60%)	3,054	459	1,367	228	589	105	5,010	791
<b>Total</b>	<b>7,700</b>	<b>1,154</b>	<b>5,244</b>	<b>874</b>	<b>1,931</b>	<b>345</b>	<b>14,875</b>	<b>2,373</b>

Source: Form FNS-742 School Foodservice Authority (SFA) Verification Summary Report (VSR) Database for SY 2010-2011.

Note: SFAs in U.S. territories, including Guam and Puerto Rico, were excluded.

**Private School SFAs**

For private school SFAs, the sample was designed to provide a 95% confidence interval of ±10 percentage points. This required an analytic sample of 100 private school SFAs. With an 80 percent response rate, an initial sample of 125 private school SFAs would provide the needed analytic sample of 100 private school SFAs. No subgroup analysis would be conducted for private SFAs.

As with the sample of public SFAs, the sample of private school SFAs was stratified to ensure that the sample was not only nationally representative, but also had face validity. The population of private school SFAs was stratified by FNS region. The total initial sample of 126 private school SFAs was allocated to each region in proportion to the number of private school SFAs in the population in each region. An equal probability systematic sample was selected in each stratum after sorting the SFAs by State and size. Private schools were overwhelmingly in the small SFA size class. Because very few private schools were considered large, all large private schools were sampled with certainty. An allocation of the total private SFA sample by region and size is shown below (Exhibit K.2).

## Exhibit K.2. Distribution by Strata of Private SFA Population and Initial Sample

Region	Private SFA Size Class							
	Small		Medium		Large		Total	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
Mid-Atlantic	425 97.9%	12 92.3%	8 1.8%	0 0.0%	1 0.2%	1 7.7%	434 100.0%	13 100.0%
Midwest	1,431 98.4%	40 90.9%	21 1.4%	1 2.3%	3 0.2%	3 6.8%	1,455 100.0%	44 100.0%
Mountain Plains	690 98.3%	19 90.5%	11 1.6%	1 4.8%	1 0.1%	1 4.8%	702 100.0%	21 100.0%
Northeast	529 94.3%	15 75.0%	28 5.0%	1 5.0%	4 0.7%	4 20.0%	561 100.0%	20 100.0%
Southeast	203 94.4%	6 66.7%	9 4.2%	0 0.0%	3 1.4%	3 33.3%	215 100.0%	9 100.0%
Southwest	237 96.0%	7 70.0%	7 2.8%	0 0.0%	3 1.2%	3 30.0%	247 100.0%	10 100.0%
Western	273 98.9%	8 88.9%	2 0.7%	0 0.0%	1 0.4%	1 11.1%	276 100.0%	9 100.0%
<b>Total</b>	<b>3,788</b>	<b>107</b>	<b>86</b>	<b>3</b>	<b>16</b>	<b>16</b>	<b>3,890</b>	<b>126</b>

Source: Form FNS-742 School Foodservice Authority (SFA) Verification Summary Report (VSR) Database for SY 2010-2011.

Note: SFAs in U.S. territories, including Guam and Puerto Rico, were excluded.

### Sample Selection

In conducting the sample selection for the web surveys, staff confirmed the initial sample of public SFAs included at least 339 SFAs in each poverty stratum, and an equal probability systematic sample was used to select SFAs in each size by region stratum after sorting the SFAs by poverty level and State. The same sampling procedure was used to select the initial sample of 126 private school SFAs, with the few large private schools sampled with certainty. While the samples were not explicitly stratified by single-school vs. multiple-school LEAs (public or private school), the systematic sampling design was tantamount to such stratification.

To briefly summarize the systematic sampling design, within each FNS region, an equal probability sample was selected after sorting the SFAs by state and size. This method of sampling was equivalent to creating strata by state and size in each region and then sampling from each stratum, and resulted in proportional representation of state and SFA size class. The only difference was that actually selecting a stratified sample required selecting a sample of SFAs from every stratum whereas in systematic sampling there was no such restriction.

Sample selection was finalized in May 2012.

### Contact Information

An important component for the sample was respondent contact information, including email addresses, for the web survey respondents. At the state level, contact information for the State Child Nutrition (CN) Directors was obtained through FNS in May 2012. Contact information for the State Education Agency (SEA) Finance Officers were requested and received from the Indirect Cost Group at the U.S. Department of Education. Updated SEA contact data were received in April 2012. These contacts included the person most appropriate to answer questions about the SEA's role in setting indirect cost rates and approving indirect cost allocation plans.

Contact information for the sampled SFAs was requested through the FNS Regional Offices in May 2012. FNS arranged for a study liaison in each region to work with their states to obtain the contact information for the sampled SFAs. Abt staff compiled spreadsheets for each region with tabs for each state in the region. Each state tab included the list of sampled SFAs. The requested contact information included the SFA Director name, title, email address, phone number, and mailing address. The study liaisons worked with their states to compile the contact information, and completed spreadsheets were returned to Abt Associates. Most of the SFA Director contact information was received by the end of June 2012, although some follow up was needed to check on missing and misformatted information.

Contact information for the LEA Business Managers was requested from the SEA Finance Officers in June 2012. The SEA Finance Officer contact data were received from the Indirect Cost Group at the U.S. Department of Education. For each state, a spreadsheet listing the sampled SFAs was emailed to the SEA Finance Officer along with information about the study and a request for contact information for the LEA and private school Business Managers. Abt staff followed up on the requests throughout the summer, and most of the LEA Business Manager contact information was received by the end of August 2012. When necessary, project staff found contact information through online searches and LEA websites and by calling LEAs and private schools directly.

### **Updates on Sampled SFAs**

The sampling frame was based on the VSR for SY 2010-2011. The reference school year for the study is SY 2011-2012, and contact data were being compiled as the reference school year was ending. As staff compiled contact information for the sampled SFAs, some updates and changes were discovered which affected the status of an SFA selected for the study. In some situations, SFAs were removed from the study. A description of situations and circumstances of certain SFAs and how each was handled within the sample are described below. In consultation with the study's sampling statistician, adjustments were made to the final sample weights to account for these changes to the initial sample.

#### ***Public LEA or Private School Closed***

If the sampled SFA was found to be associated with a public LEA or private school that has closed since SY 2010-2011 the SFA was removed from the sample since there was no entity to contact and survey.

#### ***Public LEA Merged with Another Public LEA***

For a few sampled SFAs, it was found that since SY 2010-2011, the associated public LEA had merged or joined a neighboring LEA. For all cases that were found, the receiving LEAs also happened to have been included in the study sample. The resulting SFA was kept in the sample.

#### ***No Longer Participating in NSLP***

In compiling the contact information for the web surveys, it was discovered that since SY 2010-2011, some SFAs no longer were participating in the NSLP. Those SFAs were removed from the sample.

#### ***Residential Child Care Institutions***

A small number of sampled SFAs were residential child care institutions (RCCIs). In mid-September, after consultation with FNS, it was decided that RCCIs should not be included in the study. Some entities were identified as RCCIs because that was listed in their SFA name. Others were identified as RCCIs when contact information was compiled. All sampled SFAs that appeared to be RCCIs, whether from their listed SFA name or through the process to compile contact data, were contacted to confirm their

status as an RCCI. Confirmed RCCIs were removed from the sample. A question was also added to the web surveys to screen out respondents whose SFA was affiliated with an RCCI.

**Issues with Burden for Respondents for Multiple SFAs**

In reviewing the contact data, it was found that some respondents were listed as the contact for multiple SFAs. Typically, these were public charter schools where foodservice is handled centrally for multiple schools. To relieve the survey burden on these respondents, the sample file was reviewed for records with duplicate contact information. Through a random selection process, one SFA was selected for each duplicate respondent, and the SFAs not selected were removed from the sample.

Exhibit K.3 summarizes the changes made by region and size class to the initial sample of public SFAs as contact data were compiled and updates and changes were found which affected the status of an SFA selected for the study. In all, 64 SFAs were removed from the initial sample of public SFAs. Similarly, Exhibit K.4 summarizes the changes made by region and size class to the initial sample of private schools as updates and changes were found that affected the status of an SFA selected for the study. In all, six SFAs were removed from the initial sample of private schools. Adjustments were made to the final sample weights to account for these changes to the initial sample.

**Exhibit K.3. Number of Changes to Public SFA Initial Sample Based on Updates**

Region	Public SFA Size Class			Total
	Small	Medium	Large	
Mid-Atlantic	-1: Residential Child Care Institutions -7: Issues with Burden for Respondents for Multiple SFAs Total Change = - 8	—	—	Total Change = -8
Midwest	-1: Public LEA Closed: -12: Issues with Burden for Respondents for Multiple SFAs Total Change = -13	-2: Issues with Burden for Respondents for Multiple SFAs Total Change = -2	—	Total Change = -15
Mountain Plains	-1: Public LEA Closed -2: Public LEA Merged with Another Public LEA +1: Public LEA Merged with Another Public LEA -1: Residential Child Care Institutions -1: Issues with Burden for Respondents for Multiple SFAs Total Change = -4	—	—	Total Change = -4
Northeast	-2: Public LEA Merged with Another Public LEA -1: Residential Child Care Institutions -17: Issues with Burden for Respondents for Multiple SFAs Total Change: = -20	-2: Public LEA Merged with Another Public LEA +2: Public LEA Merged with Another Public LEA -4: Issues with Burden for Respondents for Multiple SFAs Total Change: = -4	—	Total Change = -24

Region	Public SFA Size Class			Total
	Small	Medium	Large	
Southeast	-2: No Longer Participating in NSLP -1: Issues with Burden for Respondents for Multiple SFAs Total Change = -3	-1: No Longer Participating in NSLP Total Change = -1	—	Total Change = -4
Southwest	-1: Issues with Burden for Respondents for Multiple SFAs Total Change = -1	—	—	Total Change = -1
Western	-1: Public LEA Closed -2: Residential Child Care Institutions -4: Issues with Burden for Respondents for Multiple SFAs Total Change = -7	—	-1: Issues with Burden for Respondents for Multiple SFAs Total Change = -1	Total Change = -8
Total	Total Change = -56	Total Change = -7	Total Change = -1	Total Change = -64

#### Exhibit K.4. Number of Changes to Private School Initial Sample Based on Updates

Region	Private School Size Class			Total
	Small	Medium	Large	
Mid-Atlantic	-1: Private School Closed Total Change = -1	—	—	Total Change = -1
Midwest	—	—	—	Total Change = 0
Mountain Plains	-1: Private School Closed Total Change = -1	—	—	Total Change = -1
Northeast	-2: No Longer Participating in NSLP Total Change = -2	—	—	Total Change = -2
Southeast	—	—	—	Total Change = 0
Southwest	-1: No Longer Participating in NSLP Total Change = -1	—	—	Total Change = -1
Western	-1: No Longer Participating in NSLP Total Change = -1	—	—	Total Change = -1
Total	Total Change = -6	Total Change = 0	Total Change = 0	Total Change = -6

#### Final Sample Results

With the updates made as described above, the final sample file for the web surveys contained 2,429 distinct school districts, including 2,309 public SFAs and 120 private SFAs. Exhibit K.5 shows the final public SFA sample by regions and size class. Exhibit K.6 shows the final private SFA sample by regions and size class.

**Exhibit K.5. Distribution by Region and Size of Public SFA Final Sample**

Region	Sample			
	Public SFA Size Class			Total
	Small	Medium	Large	
Mid-Atlantic	114	165	52	331
Midwest	162	132	30	324
Mountain Plains	248	66	21	335
Northeast	131	151	33	315
Southeast	70	167	98	335
Southwest	201	97	40	338
Western	172	89	70	331
Total	1,098	867	344	2,309

**Exhibit K.6. Distribution by Region and Size of Private SFA Final Sample**

Region	Sample			
	Private SFA Size Class			Total
	Small	Medium	Large	
Mid-Atlantic	11	0	1	12
Midwest	40	1	3	44
Mountain Plains	18	1	1	20
Northeast	13	1	4	18
Southeast	6	0	3	9
Southwest	6	0	3	9
Western	7	0	1	8
Total	101	3	16	120

**K.3 Data Collection**

Data collection activities for the LBM and SFD web surveys are summarized below.

**Invitation**

Invitation letters were emailed to LBMs on November 12, 2012, describing the project and establishing its legitimacy. The email invitation contained embedded login information unique to each respondent. Also included was a link to an endorsement letter from USDA FNS. LBMs were instructed to complete the web survey in two weeks.

**Reminders**

LBM respondents who did not complete the survey via the web after two weeks were sent a reminder letter by mail. The letters were sent USPS first class mail on the due date and contained the web link to access and complete the survey, as well as the unique user ID. The mailed reminder letter notified the respondent that their survey was past due and that participation was mandatory. A copy of the USDA FNS endorsement letter was included with the mailing.

One week after the mailed reminder was sent; all non-responders received an email reminder. Like the mailed reminder, the email reminder noted that the survey was past due and mandatory. A link to the USDA FNS endorsement letter was also included.

A second mailed reminder letter was sent to all non-responders one week after the email reminder. This final mailed reminder matched the initial mailed invitation reminder.

And finally, a second email reminder was sent one week after the second mailed reminder letter. The contents of the second email reminder matched the contents of the first email reminder.

### **Follow up activities to increase response rate**

#### ***Reminder phone calls (LBM survey only)***

- Approximately two weeks after the final reminder email was sent, interviewers called all LBM non-responders.
- Interviewers reminded respondents to complete the web survey.
- Interviewers confirmed or revised contact information, including email address, and a new reminder email was sent.
- If respondents misplaced their login information for the web survey, the new email reminder provided this information.
- Interviewers called throughout a two week period.
- Calls were made at different times of the day and on different days to reach respondents.

#### ***Telephone completes (SFD survey only)***

- Two weeks after the final email reminder was sent, any SFD respondent who did not complete the web survey was contacted to complete the survey via the telephone.
- Interviewers called throughout a four week period.
- Calls were made at different times of the day and on different days of the week to reach respondents.

#### ***Data collection status reports***

- During the data collection period, weekly status reports and SAS data files were submitted from Abt SRBI to the Abt Associates Project Director.
- The content and format of the status reports were used to monitor production and calculate estimated response rates throughout the field period.

### **Schedule**

Data collection began on November 12, 2012 and concluded on March 1, 2013. No respondent contact was initiated during the Thanksgiving holiday or between December 24, 2012 and January 4, 2013 under the assumption that the vast majority of the school districts in the sample were closed for Winter Break during these weeks. Additionally, no respondent contact was initiated during Martin Luther King Day or Presidents Day. The web survey was, however, open to all school districts during the holidays in the event that a respondent logged in to complete their survey.

## **K.4 Survey Instruments**

### **LBM and SFD Web Surveys**

The web surveys included a Module 1 component, the LBM Web Survey, and the SFD Web Survey. Module 1 confirmed respondent information and was a single port of entry that directed respondents to the LBM or the SFD Web Survey, whichever was appropriate. Following initial testing of the instruments, it was decided to program the LBM and SFD Web Surveys to ensure that the following criteria were met:

- The same respondent should not fill out both the LBM and the SFD Web Surveys. If the questions were answered appropriately, Module 1 prevented SFDs who would be completing the SFD Web Survey from completing the LBM Web Survey on the LBM's behalf.
- The respondent completing the LBM Web Survey should have been the LBM or have been with the LEA (assuming has LBM knowledge) in SY2011-2012.
- Similarly, the respondent completing the SFD survey should have been the SFD or have been with the school district (assuming has SFD knowledge) in SY2011-2012.
- If a respondent with the appropriate knowledge for SY2011-2012 could not be found, there would be incomplete surveys for the school district.
- In the LBM Web Survey, if the school district used a Foodservice Management Company (FSMC) and the respondent oversees the contract, they would continue to complete the survey.
- In the LBM Web Survey, if the school district used a FSMC and the respondent did not oversee the contract, they should continue to complete the survey, but an invitation to complete the SFD Web Survey would be sent to the person who did oversee the FSMC contract.
- In the SFD survey, if the school district used a FSMC, the respondent should not continue to complete the survey, and an invitation to complete the SFD survey would be sent to the person who oversees the FSMC. This assumed the person who oversees the FSMC contract was not the SFD but someone else at the LEA. If the person who oversees the FSMC contract was the LBM Web Survey respondent, they would not complete the SFD Web Survey.

Initial screens of the web survey asked for consent to participate. Email address and contact information for both the LBM and SFD were confirmed at the beginning of the survey. Respondents could exit and re-enter the survey at any time, and definitions to key terms were available through hover text throughout the survey. When each LBM and SFD completed their portion of the survey, the web data collection system sent an automated confirmation email to each respondent noting that their completed survey had been received.

### **CATI**

The instrument for the LBM reminder calls and the FSD instrument were both programmed into CATI to facilitate administration of the instruments and calling rules.

## **K.5 Training**

### **LBM Reminders**

A one-day, telephone interviewer and supervisor training took place January 11, 2013, at the Ft. Meyers, FL, Abt SRBI call center before data collection began on the same day. A total of five interviewers were trained. Interviewers were given an overview of the study, an explanation of Abt SRBI's role in the study, and the purpose of the LBM reminder calls. Each question in the reminder script was reviewed and interviewers practiced administering the script to each other in small groups.

### **FSD CATI**

A one-day, telephone interviewer and supervisor training took place January 28, 2013, at the Ft. Meyers, FL, Abt SRBI call center before data collection began on the same day. The same five interviewers who conducted the LBM reminder calls were trained on-site. Interviewers were given an overview of the FSD CATI component of the study, the CATI questionnaire was reviewed screen-by-screen, then the interviewers conducted practice interviews before FSD CATI data collection began.

## **K.6 Call Design and Sample Release**

### **LBM Reminders**

The national sample of LBMs was dialed during business hours only. The sample was dialed in approximately 10 days. Up to 10 attempts were made on each case with sample available every day of the dialing period. The dialer was set to dial each case 4.5 hours between each attempt. Up to 10 attempts were made and answering messages were left on the 1st, 5th, and 10th attempt.

### **FSD CATI**

FSD CATI had the same basic call design as the LBM reminder callers; however, instead of 4.5 hours between calls, these respondents were called every other day. The dialer was set to 52 hours between each attempt. This enabled the cases to be called at different parts of the day.

Like the LBM reminder calls, the FSD CATI cases were called during business hours only (9AM-5PM local time), during the weekdays. Up to 10 attempts were made and answering machine messages were left on the 1st, 5th, and 10th attempt.

## **K.7 Sample Management**

### **Weekly Invitations/Reminders**

The initial set of invitations was emailed to LBMs on November 12, 2012. Each subsequent Monday (or Tuesday when Monday was a holiday), email invitations were sent to FSDs who were identified as the reference year (RY) FSD by the LBM in Module 1. These invitations were sent once the LBM completed both Module 1 and the LBM Web Survey. New invitations were also sent to LBMs when the initial email invitation was sent to FSDs who were listed as the LBM in the study database. These invitations were sent to eligible LBMs after the FSD completed both Module 1 and the FSD Web Survey.

### **Daily Updates from Abt Associates**

Abt Associates project management staff sent daily case updates to Abt SRBI via the project's secure sftp site. These updates were a result of new case information obtained from sampled school districts through Abt Associates' monitoring of the project 800 line and email address. Updated contact information for LBMs and FSDs was provided along with lists of cases that required re-setting, an extension of the due date, and cases that needed to be removed from the sample.

### **Updated LBM**

Updated contact information, including new contacts and new contact information for existing LBMs was received for 181 LBMs throughout the field period. New contacts were posted by close of business each day throughout the field period and updated LBM email invitations were sent to new/updated contacts on the following day. In most instances the updated email invitations included a new due date for survey completion. In the instances where the survey completion due date did not change, Abt Associates included this information in the file.

### **Updated FSD**

Updated contact information, including new contacts and new contact information for existing FSDs, was received for 94 FSDs throughout the field period. This information was provided in the same file as the updated LBMs. These new contacts were also updated in the study database. Email invitations were then sent to those FSDs where there was an eligible and pending FSD survey that had not yet been

completed by the school district. When an invitation was required for the FSD, the updated email invitation included a new due date for survey completion.

### **Re-sets**

Abt Associates also provided daily lists of cases which required a re-set. Cases that required a re-set fell into three main categories:

1. Module 1 survey respondent had mistakenly screened out the school district as a Residential Child Care Institution (RCCI).
2. Module 1 respondent completing Module 1 noted that they were not the LBM nor completing the survey on their behalf.
3. Respondent wanted to go back into the survey and update the data they entered after the survey closed.

Throughout the field period 308 re-set requests were received. These cases were re-set the day after the re-set requests were posted to the sftp site.

### **Survey extensions**

Cases requiring a survey extension past the two-week timeframe were also posted to the sftp site on a daily basis. In total, 27 requests for extensions were received. The updated due date was entered into the study database and incorporated into future email and hardcopy reminders sent to the respondent who requested the extension.

### **Cases to remove**

The final set of daily updates was for school districts that no longer participated in the NSLP and SBP. These school districts were ineligible for the survey. In total, 21 updates to remove school districts were received. These cases were updated in the study database and received no further communications in the form of email and hardcopy reminders.

### **Cases for Abt Associates Review**

Throughout the field period Abt SRBI reviewed the cases that completed Module 1 but did not proceed to either the LBM or FSD portion of the survey and classified them into five different categories for review by Abt Associates:

1. RCCIs
2. Incorrect Respondent
3. FSD complete need LBM
4. LBM complete need FSD
5. Respondent was not the RY LBM or RY FSD

Cases were initially sent for review on a bi-weekly basis and less frequently later in the field period as the number of cases eligible for review by Abt Associates declined.

### **RCCIs**

Each case that noted that the school district was a Residential Child Care Institution (RCCI) was sent to Abt Associates for review. Abt Associates staff then contacted the school district to confirm whether or

not the school district was in fact a RCCI and ineligible for the survey. A total of 74 RCCI cases were sent for review. In the final dataset a total of 45 cases were designated as RCCIs and out of scope.

### ***Incorrect respondent***

Module 1 respondents who noted that they were neither the listed LBM nor completing Module 1 on the LBM's behalf were classified as *Incorrect respondent* cases. These cases were sent to Abt Associates for review in an effort to locate a qualified respondent. A total of 129 *Incorrect respondent* cases were sent for review. A total of 32 *Incorrect respondent* cases remain unresolved in the final dataset.

### ***FSD complete need LBM***

Cases where the FSD completed Module 1 and the FSD portion of the survey, but noted that the reference year LBM was no longer with the school district, were also sent to Abt Associates for review in an effort to locate an eligible respondent for the LBM survey. A total of 59 *FSD complete need LBM* cases were sent to Abt Associates for review, and 57 remained with this status in the final dataset. Approximately half of these cases were identified during the final week of data collection.

### ***LBM complete need FSD***

Similarly, where the LBM completed Module 1 and the LBM portion of the survey, but noted that the reference year FSD was no longer with the school district, the cases were sent to Abt Associates for review in an effort to locate an eligible respondent for the FSD survey. A total of 128 *LBM complete need FSD* cases were sent for review and 97 remain with this status in the final dataset. Only 5 of these cases were identified during the final week of data collection.

### ***Respondent is not RY LBM or RY FSD***

Cases that were identified in Module 1 where the respondent was not the reference year LBM or reference year FSD were also sent to Abt Associates for review in an effort to locate an eligible LBM. Of the 149 cases sent for review, 74 remain with this status in the final dataset.

### **Contact Updates**

Over the study period, a total of 168 new cases with the correct LBM listed as the respondent were created with data from cases where respondents who completed Module 1 noted that they were not the reference year LBM or FSD, but provided the contact info for the reference year LBM. Each of these 168 school districts had two data records in the study database in order to retain data from the original record while creating a new record where the correct LBM respondent could complete Module 1. Once the new record was entered into the study database, email invitations were sent to the updated LBM with a revised due date.

### ***Duplicates***

During the creation of new case records based on contact updates, a data processing error occurred that produced 115 duplicate records. This error was not discovered until the email invitations were sent. Abt SRBI worked to correct the problem by sending emails to the impacted cases, notifying them of the error and providing the correct ID to use to enter the survey. Abt SRBI then deleted the duplicate cases from the study database. For those cases where the survey was entered under the incorrect record, the corresponding record with incomplete data was deleted from the database.

### ***Contact when RY LBM or RY FSD was no longer with district***

There were cases where the LBM and FSD portions of the survey were completed, but the corresponding LBM or FSD was no longer with the school district. These cases required the LBM or the FSD portions

of the survey to be completed. These cases were sent to Abt Associates for review as part of the *FSD complete need LBM*, *LBM complete need FSD*, and *Respondent is not RY LBM or RY FSD* categories requiring updated LBM or FSD respondents. The first updates were received by Abt SRBI on January 25, 2013 and continued throughout the field period. By the end of the field period updates were received for 47 LBMs and 131 FSDs. Each updated respondent received an updated email invitation for their portion of the survey with an updated due date.

### **LBM Reminders**

LBM reminder calls began on January 7, 2013, and the majority of the dialing concluded on January 18, 2013. Additionally, a small number of cases that had not yet completed the call protocol received calls during the following week. No cases were dialed on the MLK holiday. A total of 981 cases were in the LBM reminder call sample. The sample consisted of all pending LBM cases as of January 7, 2013. At the time of dialing, all cases had received the initial email invitation in addition to the scheduled follow-up reminders as of the dialing date.

For each LBM reminder call where interviewers were able to reach the LBM and confirm and/or update their contact info, an updated email reminder was sent to the respondent.

### **FSD CATI**

FSD CATI calls began on January 28, 2013, and concluded on February 22, 2013. When the calls began, 415 cases were eligible for FSD CATI. The sample was released in weekly replicates as new cases became eligible for completing the FSD survey via CATI. Project management staff monitored the web completes for cases eligible for FSD CATI and pulled eligible cases out of the dialing queue and replicates yet to be released as the FSD respondents completed the survey over the web. In total, only 278 cases were released to CATI. At the conclusion of a completed FSD CATI interview, the FSD received a confirmation email. The content of the confirmation email matched the content of the confirmation email sent to those respondents who completed their survey over the web.

## **K.8 Closedown Activities**

Data collection activities were scheduled to end on March 1, 2013. As the data collection end date approached, a number of closedown activities were initiated in order to convert as many non-responding school districts as possible.

### **Module 1 Invitations to FSDs**

As of February 11, 2013, a total of 463 cases had not yet entered the survey. All contact protocol procedures (invitation email, reminders, and calls) had been exhausted. In an effort to convert these cases, email invitations were sent to the listed FSDs for these school districts in order for the FSD to: (1) complete Module 1 and the FSD portion of the survey, (2) provide updated contact information for the LBM where possible, and (3) to determine whether or not the LBM was still with the school district. FSDs were given one week to complete the survey. non-responders were then sent a hardcopy reminder letter on the required due date, February 19, 2013.

### **Follow Up Calls to Unresolved Cases**

Abt SRBI also assisted Abt Associates by making follow-up calls to the 5 categories of unresolved cases that were sent to Abt Associates for review. As described above, these unresolved cases were:

1. RCCIs

2. Incorrect Respondent
3. FSD complete need LBM
4. LBM complete need FSD
5. Respondent is not RY LBM or RY FSD

The unresolved cases were called in four different batches with the first batch starting on February 11, 2013. The final batch of calls started on February 22, 2013, coinciding with the last batch of cases that were to be sent to Abt Associates for review. Given the timeframe before the end of data collection, all of the cases in the final batch of cases for Abt Associates review, with the exception of the RCCIs, went directly to the follow up calls conducted by Abt SRBI. The number of cases dialed by category is indicated in the Exhibit K.7.

**Exhibit K.7. Number of Unresolved Cases Dialed by Category**

Category	Cases
RCCIs	27
Incorrect Respondent	79
FSD complete need LBM	40
LBM complete need FSD	114
Respondent is not RY LBM or RY FSD	134
<b>Total</b>	<b>394</b>

### **Survey instruments**

Hardcopy survey instruments were developed for each of the five categories and respondent contact information was then merged onto the hardcopy forms for ease of administration. Each instrument for each category contained slightly different scripts specific to each category. The RCCI script confirmed whether or not the school district was indeed an RCCI. Cases confirmed as non- RCCI were re-set and an updated email invitation was re-sent. The scripts for the other categories determined who the correct respondent for the school district was and updated email invitations were then sent to those contacts.

### **Training**

Training for the follow-up calls took place on February 8, 2013. The call center supervisor was trained on each of the five different scripts. Each script and its purpose were covered in detail. The supervisor in turn trained the telephone interviewers on the scripts and call protocol. The same group of interviewers who were trained on the LBM reminder and FSD CATI calls were trained on the follow up call scripts and procedures.

### **Call design and protocol**

Each script included a hardcopy record of the call table for interviewers to manage their call attempts and record the outcome of each attempt. Up to five call attempts per case were attempted and voicemails were left on the 1st, 3rd and 5th attempts.

### **Sample Management**

Each day while the follow up calls were being made the call center supervisor uploaded the results of the calls made during the previous day to the sftp site for Abt SRBI's project director. Included in the upload was the contact information for the eligible LBMs and FSDs. Updated email invitations were then sent to each contact.

### **Invitations to Non-Responders**

Five days prior to the end of data collection activities a final email reminder was sent to all pending cases (n=458). The reminder was slightly modified to note that respondents needed to complete the survey by March 1, 2013, and to emphasize the point that the survey was mandatory.

### **Hardcopy Reminders to Non-Responders**

Hardcopy reminder letters were also sent via FedEx to the same group of pending cases (n=458) on February 27, 2013, for delivery on February 28, 2013. Like the final reminder email the final reminder letter indicated that the respondents needed to complete the survey by March 1, 2013, and also emphasized the fact that the survey was mandatory.

## **K.9 Data Delivery**

The final data files were delivered to Abt Associates on March 8, 2013. Included in the delivery were the following items:

### **Final SAS Data File**

The final data file contained all 2,074 cases that completed Module 1. The contents and format of the final data file matched the weekly data files that were posted to the sftp site for Abt Associates throughout the data collection period with the addition of a single variable that indicated which cases completed the FSD portion of the survey via CATI. The FSD CATI data were collected using Abt SRBI's Quancept data collection system. All web data were collected using Confrmmit software. The original duplicate case records described in F.7 were also removed from the final data file. For the final data file, the FSD CATI data were merged into the corresponding variables in the web data file. All data cleaning and merging was performed in SPSS before the file was converted into SAS for Abt Associates.

### **Supplemental Delivery File**

The supplemental delivery file consisted of the following 3 lists of cases:

- cases no longer participating in the NSLP and SBP (n=21)
- cases that started Module 1 but did not complete it (n=52)
- cases that never entered the survey (n=282)

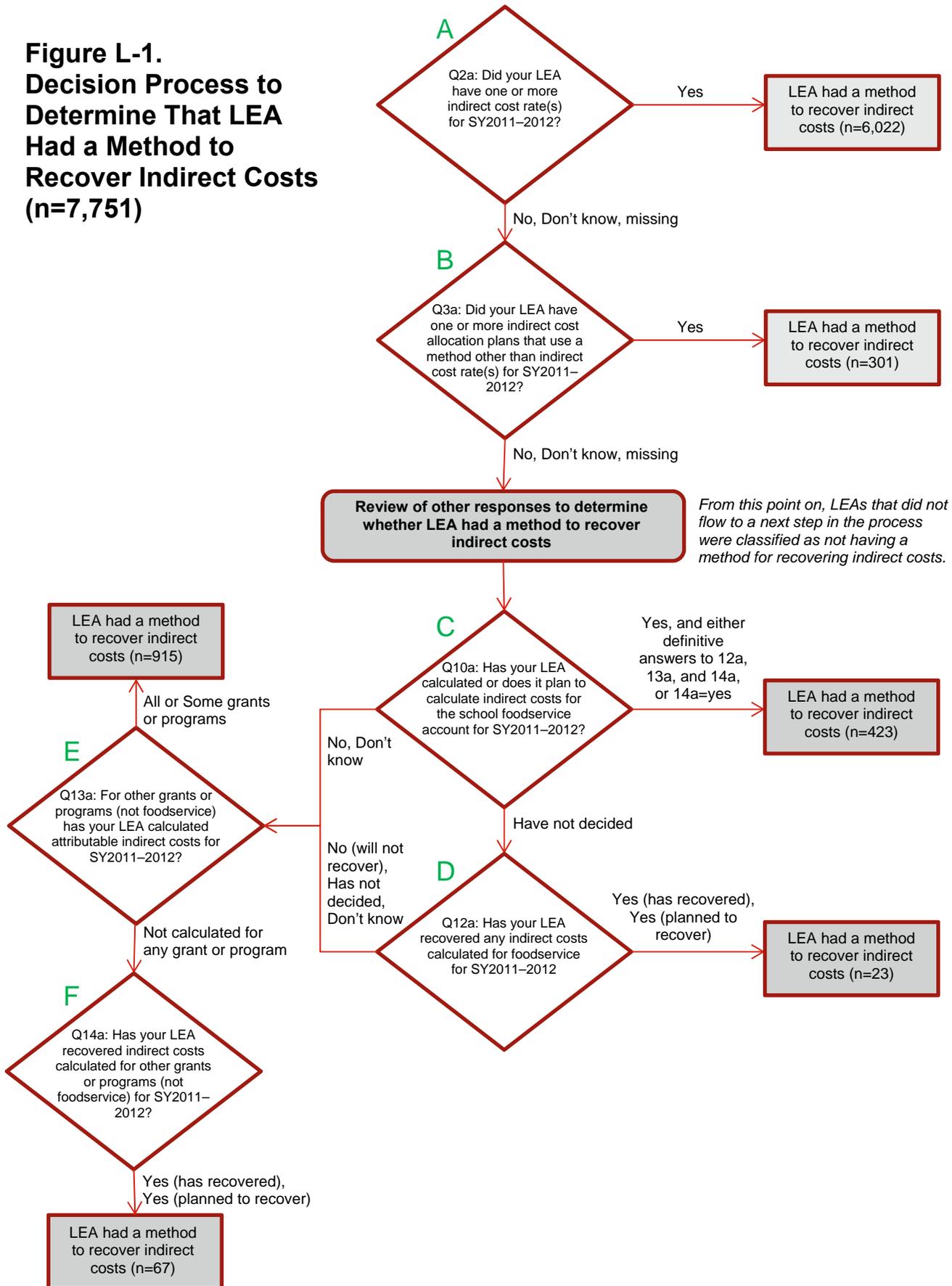
## Appendix L: Decision Process to Recode LEAs as Having a Method to Recover Indirect Costs

In conducting analyses of the web survey data for the *School Foodservice Indirect Cost Study*, one of the key analysis descriptors was whether or not a Local Education Agency (LEA) had a method to recover indirect costs. As presented in the final report, the finding was that 55.3 percent of all public LEAs had a method to recover indirect costs. There were web survey questions that directly asked respondents if they had an indirect cost rate or some other allocation plan for indirect costs for SY2011–2012, and respondents who indicated their LEA did have an indirect cost rate or some other allocation plan were identified as LEAs with a method for recovering indirect costs. (Specific questions are identified below.)

If a respondent did not directly indicate having either an indirect cost rate or some other allocation plan through these web survey questions, they were not excluded from answering key web survey questions about calculating or recovering indirect costs. It was found that some of these respondents did indicate they had calculated or recovered indirect costs from school foodservice or from other grants or programs. Because of these respondents, analysis staff followed a decision process to determine whether an LEA should be recoded as having a method to recover indirect costs. This report appendix describes the decision process used to code and recode LEAs as having a method to recover indirect costs. Additional information is presented to show the availability of State-level guidance on indirect costs to LEAs that were recoded as having a method to recover indirect costs.

The following flow chart, Figure L-1, presents the decision process that resulted in the study finding that 7,751 of 14,022 LEAs (55.3 percent) had a method to recover indirect costs for SY2011–2012. The process involved analyzing responses to the LEA Business Manager web survey. The flow chart only shows how and when the weighted responses were classified as having a method to recover indirect costs and does not indicate the responses that led to LEAs being classified as not having a method to recover indirect costs.

**Figure L-1.  
Decision Process to  
Determine That LEA  
Had a Method to  
Recover Indirect Costs  
(n=7,751)**



## Direct Determination from Survey Question Responses

At decision point A in Figure L-1, LEAs were classified as having a method to recover indirect costs if they answered **Yes** to question 2a:

2a. Did your LEA have one or more indirect cost rate(s) for SY2011–2012?

- Yes
- No *[Go to Question 3a.]*
- Don't know *[Go to Question 3a.]*

There were 6,022 LEAs with an indirect cost rate. If the response to question 2a was **No**, **Don't Know**, or missing, the response for question 3a was reviewed at decision point B in Figure L-1:

3a. Did your LEA have one or more indirect cost allocation plan(s) that use a method other than indirect cost rate(s) for SY2011–2012?

- Yes
- No *[Go to programming note before Question 4.]*
- Don't know *[Go to programming note before Question 4.]*

Respondents who answered **Yes** were classified LEAs with a method to recover indirect costs. There were 301 LEAs with an indirect cost allocation plan other than an indirect cost rate. If the response to question 3a was **No**, **Don't Know**, or missing, the analysis staff reviewed additional web survey responses to determine whether to classify the LEA as having a method to recover indirect costs. This recoding process is described below.

## Recoding Based on other Survey Question Responses

After decision points A and B, 6,324 LEAs<sup>1</sup> had been determined to have a method to recover indirect costs. The remaining 7,698 LEAs either said they did not have a method or it was unclear whether they had a method because the respondent did not know or there were no responses to questions 2a and 3a. The recoding process looked at the responses to web survey questions on calculating and on recovering indirect costs to determine whether it was likely the LEA did have a method.

At decision point C in Figure L-1, the analysis team reviewed responses to question 10a:

10a. Has your LEA calculated or does it plan to calculate indirect costs for the school foodservice account for SY2011–2012?

An LEA may calculate indirect costs even if it does not plan to recover them.

- Yes *[Go to Question 10c.]*
- No
- Have not decided yet *[Go to Question 10c.]*
- Don't know *[Go to Question 10c]*

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<sup>1</sup> Totals may not sum to components due to weighting of responses.

Respondents who answered **Yes** to this question and also definitively answered questions 12a, 13a, and 14a (presented later in this memo) were classified LEAs with a method to recover indirect costs. When questions 12a, 13a, and 14a were definitively answered, meaning the response was not **Don't Know** and was not missing, the analysis staff determined that the respondent appeared clear on the concepts of calculating and recovering indirect costs and must have had a method, even though their responses to questions 2a and 3a may have indicated their LEA did not have a method. From this review of question 10a and subsequent responses, a weighted total of 423 LEAs were recoded as having a method to recover indirect costs.<sup>2</sup>

For respondents who did not answer **Yes** to question 10a, the recoding process moved to decision point D or E in Figure L-1, depending on the skip pattern. For respondents who answered **Have not decided yet** to question 10a, the path led to decision point D, referencing question 12a in the survey:

12a. Has your LEA recovered any indirect costs, or does it plan to recover any indirect costs, from the school foodservice account for SY2011–2012?

- LEA has recovered indirect costs for school foodservice for SY2011–2012
- LEA plans to recover indirect costs for school foodservice for SY2011–2012
- LEA will not recover indirect costs for school foodservice for SY2011–2012 [*Go to Question 12e.*]
- LEA has not yet decided [*Go to Question 12f.*]
- Don't know [*Go to Question 12f.*]

Respondents who answered that either **LEA has recovered indirect costs for school foodservice** or **LEA plans to recover indirect costs for school foodservice** to question 12a were classified LEAs with a method to recover indirect costs. From the review of question 12a, a weighted total of 23 LEAs were classified as having a method to recover indirect costs.<sup>3</sup>

Among the LEAs not already determined to have an indirect cost allocation method based on decision points A-D, two groups of respondents were assessed at decision point E based on the response to question 13a:

1. Respondents who answered **No** or **Don't Know** to question 10a<sup>4</sup> and
2. Respondents who answered **LEA will not recover indirect costs**, **LEA has not yet decided**, or **Don't Know** to question 12a.

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<sup>2</sup> There was one respondent who answered **Yes** to questions 10a and 14a but did not definitively answer questions 12a and 13a. This survey was recoded to include the LEA among those having an indirect cost allocation method. Question 14a was a question on recovery of indirect costs from other grants or programs, and it was decided that this response should also represent LEAs with a method to recover indirect costs.

<sup>3</sup> To summarize, respondents classified at decision point D as having a method to recover indirect costs indicated they had not yet decided to calculate indirect costs for school foodservice but had recovered or had planned to recover indirect costs for school foodservice. Whether the respondent indicated calculating or recovering indirect costs from other grants and programs (questions 13a and 14a) was not a factor at decision point D.

<sup>4</sup> Through the survey skip pattern, respondents who answered **No** to question 10a (LEA did not calculate and did not plan to calculate indirect costs for school foodservice) were not asked question 12a about the recovering indirect costs from school foodservice.

Question 13a asked:

13a. Thinking about the grants or programs in SY2011–2012 other than school foodservice that allowed the recovery of indirect costs subject to available funds, has your LEA calculated, or does it plan to calculate the indirect costs attributable to all, some, or none of these grants or programs?

- All grants or programs *[Go to Question 13c.]*
- Some grants or programs
- Not calculated for any grant or program
- Have not decided whether to calculate indirect costs for grants or programs other than school foodservice *[Go to Question 13c.]*
- Don't know *[Go to Question 13c.]*

Respondents who answered either **All grants or programs** or **Some grants or programs** to question 13a were classified LEAs with a method to recover indirect costs. From the review of question 13a, a weighted total of 915 LEAs were recoded as having a method to recover indirect costs.

The final step in the recoding process for LEAs that had not already been classified as having an indirect cost recovery method was decision point F. For respondents who answered **Not calculated for any grant or program** to question 13a, the response to question 14a was reviewed:

14a. Has your LEA recovered or does it plan to recover any indirect costs from any grants or programs other than school foodservice for which indirect costs were, or will be, calculated for SY2011–2012?

- Yes, LEA recovered indirect costs for SY2011–2012
- Yes, LEA plans to recover indirect costs for SY2011–2012
- No *[Go to Question 14c.]*
- Don't know *[Go to Question 14d.]*

Respondents remaining in the recoding process at this point who answered question 14a with either **LEA has recovered indirect costs** or **LEA plans to recover indirect costs** were classified LEAs with a method to recover indirect costs. From the review of question 14a, there were a weighted total of 67 LEAs as having a method to recover indirect costs.

The flow chart presents only the responses that were coded (either initially or through recodes) as having a method to recover indirect costs at each decision point. It does not show the number of LEAs that were determined not to have a method to recover indirect costs at each decision point.

## Summary Results of the Recoding Process

The final result based on the decision process to determine that an LEA had a method to recover indirect costs is presented in Exhibit L- 1 below. The weighted percentage of all LEAs with a method to recover indirect costs was 55.3 percent. This included 45.1 percent that indicated the LEA had an indirect cost rate (question 2a) or some other allocation method for indirect costs that was not an indirect cost rate (question 3a). The remaining 10.2 percent represented the LEAs recoded as having a method for recovering indirect costs based on a review of responses to questions on calculating and recovering indirect costs (questions 10a, 12a, 13a, and 14a).

**Exhibit L-1 Summary of LEA Classification Regarding Presence of Indirect Cost Allocation Method**

Had a method	7,751	55.3%
Had an indirect cost rate (question 2a=Yes)	6,022	42.9%
Had other method for allocating indirect costs (question 3a=Yes)	301	2.1%
Recoded as having a method based on responses to other questions	1,427	10.2%
Review of question 10a (calculates indirect costs for foodservice)	423	3.0%
Review of question 12a (recovers indirect costs for school foodservice)	23	0.2%
Review of question 13a (calculates indirect costs for other programs)	915	6.5%
Review of question 14a (recovers indirect costs for other programs)	67	0.5%
Did not have a method	6,271	44.7%
<b>Total LEAs</b>	<b>14,022</b>	<b>100.0%</b>

**State-level Guidance Available to LEAs**

Given that the LEAs that were recoded as having a method to recover indirect costs did not clearly indicate through the direct survey questions that they used indirect cost rates or an allocation plan not based on rates, analysis was completed to see if guidance on indirect cost processes were not available to these LEAs.

Exhibit L-2 presents the number of states by the source of available guidance to LEAs on the allocation of indirect costs. The sources of available guidance were the SEA Financial Management Division and the State CN Division. For the majority of states (35 of 51), guidance to LEAs is provided by both the SEA Financial Management Division and the State CN Division. In 13 states, guidance was provided by either the SEA Financial Management Division or the State CN Division, while in three states, no guidance on allocating indirect costs was provided by the State. Exhibit 3.8 in this study’s final report showed that in 12 States, the State CN Division did not provide guidance. In all but three of those 12 States, guidance was available from the SEA Financial Management Division.

**Exhibit L-2 Number of States by the Source of State Guidance on the Allocation of Indirect Costs**

Source of State Guidance	Number of States
SEA Financial Management Division and State CN Division	35
SEA Financial Management Division Only	10
State CN Division Only	3
Neither Division	3
<b>Total States</b>	<b>51</b>

Source: SEA Finance Officer Survey (Qs 7, 8, 9), State Child Nutrition Director Survey (Q7).

As presented above, LEAs that had a method to recover indirect costs were categorized as either having an indirect cost rate, having some other method for allocating indirect costs, or recoded as having a method based on other responses to the LEA Business Manager Web Survey. Based on State location and the findings from the State surveys in Exhibit L-2, Exhibit L-3 presents the recoded LEAs by the availability of State guidance on allocating indirect costs. The LEA counts shown are the unweighted responses and the weighted responses to the LEA Business Manager Web Survey.

**Exhibit L-3. Recoded LEAs by the Source of State Guidance on the Allocation of Indirect Costs**

Source of State Guidance	LEAs Recoded as Having Method for Recovering Indirect Costs	
	Unweighted	Weighted
SEA Financial Management Division and State CN Division	121	1,037
SEA Financial Management Division Only	25	234
State CN Division Only	8	86
Neither Division	9	70
<b>Total LEAs</b>	<b>163</b>	<b>1,427</b>

Source: SEA Finance Officer Survey (Qs 7, 8, 9), State Child Nutrition Director Survey (Q7), LEA Business Manager Web Survey (Qs 2a, 3a, 10a, 12a, 13a, 14a).

Notes: Rows may not sum to 100 percent due to rounding.

As presented in Exhibit L-3, guidance on allocating indirect costs was available from nearly all of the states, whether from the SEA Financial Management Division, the State CN Division, or both. As shown in Exhibit L-2, nearly all of the recoded LEAs were in States that provided guidance on allocating indirect costs. Rarely were recoded LEAs calculating or recovering indirect costs without the availability of guidance from their State.



## Appendix M: Final Web Survey Response Rates

**Exhibit M.1: LEA Business Manager Web Survey and SFA Director Web Surveys: Final Status for Public Schools**

	Module 1	Web Survey Status		Other Info	Number of Respondents
		LEA Business Manager	SFA Director		
1	complete	complete	complete		1,063
2	complete	complete	ineligible LEA Business Mgr=SFA Director		392
3	complete	complete	no response		92
4	complete	complete	no response (SFA Director for RY not available)		93
5	complete	no response	complete		110
6	complete	no response	no response		38
7	complete	no response	no response	"No, I am Neither" cases	31
8	complete	no response	no response (SFA Director for RY not available)		18
9	complete	no response (LEA Business Mgr for RY not available)	complete		54
10	complete	no response (LEA Business Mgr for RY not available)	no response		24
11	complete	no response (LEA Business Mgr for RY not available)	no response (SFA Director for RY not available)		27
12	partially complete	no response	no response		48
13	no response	no response	no response		267
14	complete	no response	no response	RCCI (ineligible, determined during survey)	37
15	NA	NA	NA	Determined ineligible before survey	67
16	NA	NA	NA	Determined ineligible during survey	15
		Total Initial Sample			2,376
		Total Eligible Respondents (Lines 1-13)			2,257
		Total Ineligible Respondents (Lines 14-16)			119
		Total Eligible Respondents for LEA Business Mgr Survey (Lines 1-13)			2,257
		Total Completed LEA Business Mgr Surveys (Lines 1-4)			1,640
		<b>LEA Business Mgr Survey Response Rate</b>			<b>72.7%</b>
		Total Eligible Respondents for SFA Director Survey (Lines 1, 3-13)			1,865
		Total Completed SFA Director Surveys (Lines 1, 5, 9)			1,227
		<b>SFA Director Survey Response Rate</b>			<b>65.8%</b>

Notes: The Module 1 Survey confirmed survey eligibility and contact information. Module 1 needed to be completed before the respondent could complete either the LEA Business Mgr Web Survey or the SFA Director Web Survey.

The SFA Director Web Survey was not applicable if the LEA Business Mgr also served as the SFA Director. For those cases, the sampled SFA was not eligible to complete an SFA Director Web Survey.

Reasons a sampled SFA was not eligible for either the LEA Business Mgr Web Survey or the SFA Director Web Survey included that their LEA was closed or had merged with another LEA and no longer existed, the SFA no longer participated in the NSLP, the entity was a Residential Child Care Institution (RCCI), or the listed respondent was already a respondent for another sampled SFA.

Some sampled SFAs were found to be an RCCI prior to the start of the surveys, while others indicated through Module 1 that they were an RCCI.

The reference year (RY) for the study is SY2011-2012.

The initial sample was based on data from SY-2010-2011. The Total Initial Sample includes three additional SFAs who were the result of sampled SFAs that had merged with other SFAs since SY2010-2011.

The “No, I am Neither” cases received the email invitation to complete a web survey, but indicated they were not the intended respondent.

**Exhibit M.2 LEA Business Manager Web Survey and SFA Director Web Surveys: Final Status for Private Schools**

	Module 1	Web Survey Status		Other Info	Number of Respondents
		LEA Business Manager	SFA Director		
1	complete	complete	complete		32
2	complete	complete	Ineligible LEA Business Mgr=SFA Director		24
3	complete	complete	no response		2
4	complete	complete	no response (SFA Director for RY not available)		4
5	complete	no response	complete		13
6	complete	no response	no response		3
7	complete	no response	no response	"No, I am Neither" cases	1
8	complete	no response	no response (SFA Director for RY not available)		4
9	complete	no response (LEA Business Mgr for RY not available)	complete		3
10	complete	no response (LEA Business Mgr for RY not available)	no response		0
11	complete	no response (LEA Business Mgr for RY not available)	no response (SFA Director for RY not available)		1
12	partially complete	no response	no response		4
13	no response	no response	no response		15
14	complete	no response	no response	RCCI (ineligible, determined during survey)	8
15	NA	NA	NA	Determined ineligible before survey	6
16	NA	NA	NA	Determined ineligible during survey	6
		Total Initial Sample			126
		Total Eligible Respondents (Lines 1-13)			106
		Total Ineligible Respondents (Lines 14-16)			20
		Total Eligible Respondents for LEA Business Mgr Survey (Lines 1-13)			106
		Total Completed LEA Business Mgr Surveys (Lines 1-4)			62
		<b>LEA Business Mgr Survey Response Rate</b>			<b>58.5%</b>
		Total Eligible Respondents for SFA Director Survey (Lines 1, 3-13)			55
		Total Completed SFA Director Surveys (Lines 1, 5, 9)			48
		<b>SFA Director Survey Response Rate</b>			<b>87.3%</b>

Notes: The Module 1 Survey confirmed survey eligibility and contact information. Module 1 needed to be completed before the respondent could complete either the LEA Business Mgr Web Survey or the SFA Director Web Survey.

The SFA Director Web Survey was not applicable if the LEA Business Mgr also served as the SFA Director. For those cases, the sampled SFA was not eligible to complete an SFA Director Web Survey.

Reasons a sampled SFA was not eligible for either the LEA Business Mgr Web Survey or the SFA Director Web Survey included that their LEA was closed, the SFA no longer participated in the NSLP, or the entity was a Residential Child Care Institution (RCCI).

The reference year (RY) for the study is SY2011-2012.

The initial sample was based on data from SY-2010-2011.

The "No, I am Neither" case received the email invitation to complete a web survey, but indicated he/she was not the intended respondent.

