



Indirect Cost Allocation Plan For Local Education Agencies

**Wyoming Department of Education
2300 Capitol Avenue
Cheyenne, WY 82002
Finance Division
(307) 777-7675**

Effective: July 1, 2016

The Wyoming Department of Education does not discriminate on the basis of race, color, national origin, sex, age or disability in admission or access to, or treatment or employment in its educational programs or activities. Inquiries concerning Title VI, Title IX, Section 504, and the Americans with Disabilities Act may be referred to the Wyoming Department of Education, Office for Civil Rights Coordinator, Hathaway Building, 2nd Floor, 2300 Capitol Avenue, Cheyenne, Wyoming 82002-0050, or call 307-777-5329, or the U.S. Department of Education, Office for Civil Rights, Region VIII, Federal Building, Suite 310, 1244 Speer Boulevard, Denver, Colorado 80204-3582, or call 303-844-5695 or TDD 303-844-3417. This publication will be provided in an alternative format upon request.

Table of Contents

INTRODUCTION.....	1
INDIRECT COST INFORMATION.....	2
RATE TYPES	3
CLASSIFICATION OF COSTS.....	5
COMMON INDIRECT COST ISSUES	6
INDIRECT COST RATE CALCULATION METHODOLOGY.....	8
LEA REQUIREMENTS	8
INDIRECT COST RATE APPLICATION	9
APPLYING THE INDIRECT COST RATE	10

INTRODUCTION

The U.S. Office of Management and Budget (OMB) Uniform Guidance, sets forth the cost principles and standards for determining the allowable costs of federally funded grants and contracts administered by state and local governments and contains provisions for determining indirect cost rates for grantees and sub grantees of federal grants. This information can be found at: <http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>. The objectives of the Uniform Guidance are:

- 1. *Establish uniform standards of allowability.*** All federal agencies agree to recognize the central service costs which benefit grant programs as allowable costs of those programs, so long as they are calculated in accordance with the Uniform Guidance.
- 2. *Establish uniform standards of allocation.*** All federal agencies accept the method of allocation agreed to by the “cognizant” federal agency. Costs are allocated to the benefiting departments regardless of the funding source or the ability of that source to pay.
- 3. *Identify the full cost of federal programs.*** By identifying, accumulating, and allocating all allowable direct and indirect costs to the program for which the cost was incurred, the exact cost of all federal programs may be determined.
- 4. *Ensure federal programs bear their fair share of costs.*** Only by identifying and allocating all direct and indirect costs within a central service cost allocation plan in conformity with the Uniform Guidance will localities be reimbursed for the total cost of federal programs.
- 5. *Simplify intergovernmental relations.*** Under the OMB Uniform Guidance concept of the “cognizant” agency, one agency with one group of reviewers approves a cost plan. All other agencies accept the plan. Thus, uniform methods of allocation and allowability are applied to all federal grants.
- 6. *Encourages consistency of treatment.*** Grantee organizations are encouraged to process all grant applications through a central office that is also aware of the basis of which an indirect cost rate was developed to minimize inconsistent treatment.

The Wyoming Department of Education (WDE) has, in cooperation with the U.S. Department of Education (US-DOE), developed an indirect cost proposal to be used by local education agencies (LEAs) in Wyoming. WDE has been delegated the authority by the US-DOE to review indirect cost applications and to approve indirect cost rates for LEAs.

In accordance with OMB Uniform Guidance § Subpart E and EDGAR § 76.560 (b), LEAs must have an approved indirect cost allocation plan and rate in order to recover any indirect cost

related to federal grants and contracts. **LEAs are not required to develop an indirect cost allocation plan. However, if they fail to do so, they will not be allowed to recover any indirect cost related to federal grants and contracts.**

INDIRECT COST INFORMATION

An indirect cost rate is a means of determining in a reasonable manner the percentage of allowable general management costs that each federal grant should bear. Indirect costs are generally administrative costs such as the salaries and expenses for people who are engaged in administrative activities from which the entire LEA benefit.

Generally, an indirect cost rate is a ratio of total indirect costs to total direct costs, based on an LEA's actual expenditures, exclusive of any extraordinary or distorting expenditures such as capital outlay and major subcontracts. When calculating the indirect cost rate the *expenditures for the second preceding fiscal year* are used. For example, expenditures for FY 2012-13 will be used when calculating the rates for FY 2014-15. The second preceding year is used because the actual costs for the immediately preceding year will not be available at the time the LEA needs to calculate the rate for the following year.

An indirect cost plan must be submitted every third year for approval of new rates and should be submitted to the Wyoming Department of Education, as soon as possible, prior to the beginning of the first year, if any indirect cost are to be recovered during that year.

Indirect costs are recovered only to the extent of direct costs incurred. Once a rate is received it is applied to the net direct cost amount expended (total direct costs less equipment purchases, alterations and renovations, the portion of individual subawards exceeding \$25,000 and flow-through funds). The approved rate is the maximum rate and can be applied at less than the maximum.

The school district's sources of information utilized to determine the indirect cost rate are the WISE Annual District Financial Report (WDE601) and the detail accounts that make up that report. Therefore, it is essential that a district classifies expenditures uniformly and consistently. Similar types of expenditures must be consistently charged to the same accounting class. The total expenditures on each plan must be the same and must agree with the Expenditure Summary compiled from the Annual District Financial Report. Types of expenditures, which are identified as indirect costs, shall not also be included as direct costs. All expenditures detailed on the WDE601 must have been made, and records supporting them must be maintained by the LEA.

A LEA may elect to claim indirect cost at a rate less than that calculated and approved as the maximum; however, in no instance may it use a rate for a grant or contract that exceeds the approved maximum.

RATE TYPES

Restricted Rates:

As defined in the Education Department General and Administrative Regulations (EDGAR), 34 CFR 75.563-76.569, restricted rates apply to grants that are made under federal programs with supplement and in no case supplant requirements. This means that the funds are for support in addition to state and local funding. Such amounts are intended to supplement, but in no way replace, local funds. Most of the federal grants that the LEA obtains through the WDE are of the “restricted” type.

Restricted grants include only indirect costs consisting of **general management costs** and **fixed charges** as defined below:

General Management Costs: Consist of the salaries and expenses for employees performing accounting, payroll preparation, or personnel management activities. Those activities that are limited to one school, subject, or phase of operation, are not general management costs such as the salaries and expenditures related to the direction and supervision of such functions as instruction, guidance, attendance, transportation, community services, and student services. The costs of these functions are considered direct costs.

Generally, salaries and expenses for auditing, budgeting, payroll, personnel, purchasing, and employee relations are examples of services which typically benefit several activities and programs for which costs may be attributed by means of an indirect cost proposal. In theory, all such costs can be charged directly. However, practical limitation and consideration of efficiency in accounting preclude such an approach and therefore these costs are considered indirect.

As stated in EDGAR § 76.565, “general management costs mean the costs of activities that are for the direction and control of the grantee’s affairs that are organization-wide. An activity is not organization-wide if it is limited to one activity, one component of the grantee, one subject, one phase of operations, or other single responsibility. General management costs include the costs of performing a service function, such as accounting, payroll preparation, or personnel management, that is normally at the grantee’s level even if the function is physically located elsewhere for convenience or better management.”

When calculating a **restricted indirect cost rate**, the term “General Management Costs” does not include expenditures for:

1. The governing body (members of the board of education) of the grantee;

2. Compensation of the chief executive officer (Superintendent of a school district) of the grantee; and
3. Operation of the immediate offices of these officers.

Accordingly, the superintendent's and board of education's salary, benefits, communications/telephone charges and other expenditures related directly to the operation of the Superintendent's and board of education offices, specifically, are not included in indirect costs and are considered, for rate computation purposes, to be unallowed costs in the calculation of the **restricted indirect cost rate**.

Charges for individuals whose time is divided between district-wide management responsibilities and specific program or administrative activities will be based on Personal Activity Reports prepared at least monthly in compliance with OMB Uniform Guidance § 200.430 (i)(8) and Wyoming Department of Education [Federal Programs Time Distribution Policies](#). If the Superintendent is part-time, both Superintendent-time and non-Superintendent-time must be captured by time distribution records.

An individual principal's salary, benefits and expenditures related to the operation of the principal's immediate offices are also not considered indirect costs. These costs are unallowed costs and are considered to be unallowed costs for rate computation purposes for both the **restricted and unrestricted rate**.

Fixed charges: Fixed charges classified as indirect costs are limited to those amounts which are associated with general management costs. The fixed charges can be viewed as appended to those administrative functions, and the classification rules are the same as those applied to salaries. These expenditures are exclusively identified as:

1. Employee retirement
2. Social Security
3. Pension fund payments
4. Premium expenditures for:
 - a. employee insurance
 - b. liability insurance
5. Unemployment and workers compensation, and
6. All similar costs normally considered being employee fringe benefits.

Unrestricted Rates:

Unrestricted rates apply to grants not subject to restricted rates.

1. **Indirect Costs** - Expenditure for the Office of the Superintendent in addition to operations and maintenance of plant are classified as an indirect cost when calculating an unrestricted rate. All other costs are classified the same as the restricted rate calculations.

2. **Direct Costs, Unallowed Costs, and Excluded Costs** are also classified the same as the restricted rate calculations.

CLASSIFICATION OF COSTS

Direct Costs: Direct costs are those that can be identified specifically with a particular cost objective. These costs may be charged directly to grants, contracts, or to other programs against which costs are finally assigned. Typical direct costs chargeable to a grant include, but are not limited to:

- a) Compensation of employees for the time devoted and identified specifically to the performance of those programs;
- b) Cost of materials acquired, consumed, or expended specifically for the purpose of those programs;
- c) Travel expenses incurred specifically to carry out the program; etc.

Salaries for associate and/or assistant superintendents who are assigned specific functions in one area or program, along with their clerical assistants' salaries and related items of cost, would be considered a direct cost. The immediate clerical positions would include secretaries. In instances where project directors and their immediate staff receive funds for payment of their salaries from more than one program, it will be necessary to negotiate with state program coordinators to determine an acceptable distribution of time and funding. In any instance where a position is employed less than full time in a federal program, time records must be maintained in accordance with WDE Federal time distribution policies. State program administrators will review positions classified as direct cost at the time of project approval. Both state and federal auditors will be expected to give special attention to direct cost positions.

Indirect Costs: Indirect costs are those costs which are not readily identifiable with the activities of the grant but are, nevertheless, incurred for the joint benefit of those activities and other activities or programs of the organization. In accordance with Appendix VII to Part 200, indirect costs are costs meeting the following criteria:

- a) Incurred for a common or joint purpose benefiting more than one cost objective; and
- b) Not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.

A cost may not be allocated to a federal financial assistance program as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a federal financial assistance program as a direct cost.

Due to the diverse characteristics and accounting practices of State and local agencies, the types of costs which may be classified as indirect costs cannot be specified in all situations.

However, typical examples of indirect costs may include: procurement, payroll, personnel functions, maintenance and operations of space, data processing, accounting, auditing, budgeting, communications (telephone, postage), etc. Indirect costs are calculated two separate ways; one by calculating indirect costs for restricted rates and the other for unrestricted rates. The unrestricted rate indirect costs are based on: Other Business Services, Other Central Services, Operations and Maintenance, and Other Supportive Services expenditure classes. The restricted rate indirect costs are based on: Other Business Services and Other Central Services expenditure classes.

Excluded Costs: Certain types of costs are classified as extraordinary or distorting expenditures, and are excluded from the computation of the indirect cost rate. Excluded costs in this category include capital outlay, debt service, judgments against the school district, certain transfers, internal service fund expenditures, direct food costs and non-operating fund expenses. For formula computational purposes, these costs are excluded from the rate computation.

Unallowed Costs: OMB Uniform Guidance 2 CFR Part 200 § Subpart E, classified certain items of cost as unallowed which means that the federal funds cannot be used for these purposes. These are costs directly attributable to governance. Governance includes any expenditure related to the LEA's board, such as travel, per diem and elections. A school principal's salary and other costs associated with this position (clerical assistants, office expense and travel) should be shown as an unallowed costs. However, for rate computational purposes, these unallowed costs should be included in the base for allocation along with direct costs if they generated or benefited from allowable indirect cost.

COMMON INDIRECT COST ISSUES

Severance Pay:

Severance pay are payments that are in addition to regular salaries and wages made to workers whose employment is being terminated are allowable to the extent that in each case, they are required by law, employer employee agreement, or established written policy.

Normal Severance Payments: Severance payments (but not accruals) to separating employees for termination benefits associated with normal turnover are treated as indirect costs when computing the Restricted and Unrestricted indirect cost rate with one exception. When computing the Restricted indirect cost rate, terminal leave costs to employees who are indirect for the Unrestricted Rate, but direct for the Restricted Rate (i.e. superintendent and their office), are considered direct cost payments for rate calculation purposes only.

Abnormal Severance Payments: The WDE will not issue advance approvals to charge mass or abnormal severance costs to federal programs as an indirect cost. All costs associated with mass or abnormal severance will be treated as direct/unallowed costs for purposes of

calculation of the restricted and unrestricted indirect costs rates. Accordingly, early retirement incentive payments (ERIP) are treated as an unallowed cost for purposes of indirect cost rate calculation.

Post-Retirement Health Benefits (PRHBs): Any LEA paid Post Retirement Health Benefits (PRHB) are treated as indirect costs for both the Restricted and Unrestricted rate regardless of where the employees' salary is recorded with one exception. For purposes of calculating the restricted rate, PRHB costs associated with Superintendent, Chief Executive Officer (CEO) of components (as defined by EDGAR § 76.565(d)(2)) and their immediate offices will be treated as direct.

Unused Leave Costs:

The WDE uses the cash basis of accounting. The cost of unused leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable as indirect costs in the year of payment. The unused leave costs associated with normal turnover are treated as indirect costs when computing the Restricted and Unrestricted indirect cost rate with one exception. When computing the Restricted indirect cost rate, unused leave costs to employees who are indirect for the Unrestricted Rate, but unallowed for the Restricted Rate (i.e. superintendent and their office), are considered to be part of the direct base cost for rate calculation purposes only.

Sub-Awards:

The distribution base should exclude distorting items. As such, sub-award payments in excess of \$25,000 are excluded from the Indirect Cost Rate calculation with the first \$25,000 being allowed in the direct cost base.

Capital Outlay:

Payments of principal and interest on capital outlays are excluded. Capital outlay (object code 5xx) includes land, buildings, improvements to grounds and fixed equipment over the districts' capitalization threshold.

Food Service Operations:

The cost of food (object code 460) is excluded from the Indirect Cost Rate Calculation. If a school district contracts out for food services, the first \$25,000 of expenses are reported as direct costs and the remainder are reported as excluded costs. If the school district operates its own food services, then the costs of food supplies and materials are reported as excluded costs. All other costs are reported as direct costs.

Transfers:

Transfers (function 6200) from one account to another are not a true expense and shall be reported as excluded costs for rate calculation purposes.

INDIRECT COST RATE CALCULATION METHODOLOGY

LEA's are required to record expenditures accurately and consistently by fund, function and object accounts as prescribed by the [Wyoming Department of Education Accounting and Reporting Manual](#). LEA's WDE601 Annual District Financial Report data will be used to calculate the Indirect Cost Rates using the following methodology.

The indirect cost plan for a LEA establishes the maximum discounted predetermined rate for a given three-year period. Calculation of the indirect cost rate consists of a formula that takes expenses classified as indirect (also called indirect cost pool) and divides them by expenses classified in the direct and unallowed categories (also called direct cost base). After final calculations of the indirect cost rate, the rate is discounted by 10%. For example, if the indirect cost rate calculated for a certain year were 15%, this rate would then be discounted by 1.5% (15% times 10%). The indirect cost rate then submitted for approval would be 13.5% (15% - 1.5%). Once approved, this rate then becomes the Discounted Predetermined Rate for that LEA for that three-year period and does not have to be subjected to future adjustments.

LEA REQUIREMENTS

The classification of expenditures for Wyoming local school districts must be in conformance with the [Wyoming Department of Education Accounting and Reporting Manual](#). Failure to comply with the classification of expenditures as required in that accounting manual may result in Single Audit questioned costs related to indirect cost recovery. In addition, the schedules must reconcile with the WDE601 Annual District Financial Report for the appropriate fiscal year.

Detail records are required to support any indirect cost attributed to School Administration (functions 332X) or Central Administration (functions 331X). The records should contain a detailed analysis of costs classified as indirect, which should include a justification or explanation as well as other pertinent information.

Schedules or other records that document the reporting of all expenditures recorded as excluded costs should be maintained.

Generally, records and documentation supporting the indirect cost allocation plan must be retained for a period of three years after the last day of the fiscal year to which the proposal applies or until audited, whichever occurs sooner. If audit exceptions have been noted, records must be retained until those exceptions have been resolved.

INDIRECT COST RATE APPLICATION

The following steps are suggested in preparing the indirect cost rate application. In order to prepare an indirect cost rate plan, **TOTAL COSTS from WDE601**, regardless of funding source, must be classified into one of the following categories: direct, indirect, excluded or unallowable. The following detailed steps will guide preparation of the plan:

1. Using the expenditure summary worksheet provided, breakout all WDE601 General Fund (01) expenditures, by function, into one of the classes: direct, indirect, unallowed, or excluded. Refer to the guidance given in this document, EDGAR and Uniform Grant Guidance to assist in classifying expenses.
 - a. Functions 1000-1999 can be combined and reported under General Instruction.
 - b. Functions 2000-2999 can be combined and reported under Instructional Support.
 - c. For expenses listed in in the 3xxx functions further breakdown is required and supporting documentation with detailed information on the expenses being classified should be provided where noted below. Sample worksheets have been provided.
 - i. Functions 3310-3319 can be combined and reported under Central Administration. Supporting documentation should be provided.
 - ii. Functions 3320-3329 can be combined and reported under School Administration. Supporting documentation should be provided.
 - iii. Functions 3330-3339 can be combined and reported under Business Administration. Supporting documentation should be provided.
 - iv. Functions 3350-3359 can be combined and reported under Board of Education Services. Supporting documentation should be provided.
 - v. Functions 3400-3499 can be combined and reported under Operation and Maintenance.
 - vi. Functions 3500-3599 can be combined and reported under Transportation.
 - vii. Functions 3800-3899 can be combined and reported under Other Support Services - Central. Supporting documentation should be provided.
 - viii. Functions 3900-3999 can be combined and reported under Other Support Services - Central. Supporting documentation should be provided.
 - d. Functions 4000-4999 are Operations of Non-Instructional Services and shouldn't be combined in their reporting. These functions should be listed separately.
 - e. Functions 5000-5999 can be combined and reported under Facilities Acquisition and Construction Services.

- f. Function 6000 – Other Uses, 6100 – Debt Service and 6200 – Fund transfers should be reported separately and placed in the excluded column for the indirect cost rate calculation.
- 2. All other expenses outside of General Fund (01) may be combined and reported by fund.
- 3. Reconcile amounts to WDE601 report to ensure all expenses have been accounted for.
- 4. After all costs have been classified, the indirect cost rate should be calculated as follows:

$$\frac{\text{Indirect Cost}}{\text{Unallowed Cost} + \text{Direct Cost}} = \text{Indirect Cost Rate} = \frac{\text{Indirect Cost Rate} - \text{Discounted Factor (Rate} \times 10\%)}{\text{Allowable Predetermined Discounted Rate}}$$

- 5. Complete certification page provided.
- 6. The completed **Indirect Cost Allocation Proposal/Plan** (expenditure summary and supporting documentation) and **Certification** page should be submitted electronically or by mail to School Finance Section, Wyoming Department of Education, Hathaway Building, 1st Floor, 2300 Capitol Avenue, Cheyenne, Wyoming 82002-0206. After acceptance, a signed copy of the certification will be returned to the LEA.
- 7. Additionally, an organization chart must be provided and be applicable to the second preceding fiscal year because expenditures for the proposal are taken from that year. Information presented in the organization chart must clearly indicate the lines of authority to adequately determine Superintendent and Head of Component Direct and/or Indirect costs.

APPLYING THE INDIRECT COST RATE

The Indirect Cost Rate is used to compute indirect cost dollar amounts. The LEA is required to use the approved rate or a lesser rate in all applications for federal grants and contracts during the fiscal year for which the rate has been established. Please remember that there are separate rates for restricted and non-restricted programs.

Computation of the Indirect Cost Rate is accomplished by the following formula:

$$(\text{Allowable indirect cost rate}) * (\text{Total Grant expenditures} - \text{capital outlay} - \text{debt service} - \text{outgoing transfers} - \text{indirect costs}) = \text{Indirect cost dollar amount}$$

Certification

Wyoming Department of Education Indirect Cost Rate Proposal

As the responsible official of Local Education Agency (LEA): _____

_____ in _____ County.

I certify that the information contained herein has been prepared in accordance with instructions issued by the Wyoming Department of Education and Subpart E - Cost Principles (Uniform Guidance), and is correct to the best of my knowledge and belief. No costs other than those incurred by the administrative unit have been included in the Indirect Cost Application. The same costs that have been treated as indirect cost have not been and will not be claimed as direct cost; and similar types of costs have been accorded consistent treatment. All expenditures detailed on the application form have been made and records supporting them have been maintained and are available for audit.

An Indirect Cost Rate of

_____ % Restricted Programs

_____ % Unrestricted Programs

is proposed for use from July 1, 2017 to June 30, 2020.

Signature of LEA Superintendent/President

Date

**Accepted and Approved
School Finance
Wyoming Department of Education**

Signature of WDE School Finance Representative

Date

School District Name
Indirect Cost Applicaton For Restricted Rate
FY16 Expenditure Summary

<u>Description</u>	<u>Reported on 601</u>	<u>Capital Outlay</u>	<u>Unallowed Cost</u>	<u>Indirect Cost</u>	<u>Direct Cost</u>	<u>Excluded Cost</u>	<u>Total</u>
Fund 01							
General Instruction (1000-1999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Support (2000-2999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Administration (3310-3319)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Administration (3320-3329)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business Administration (3330-3339)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Services (3350-3359)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations & Maint (3400-3499)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation (3500-3599)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Support Services - Central (3800-3899)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Support Services (3900-3999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non Instructional Programs (4000-4999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction (5000-5999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses (6000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service (6100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Transfers (6200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Funds							
Fund 20 - Special Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 30 - Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 40 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 45 - Permanent Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 50 - Enterprise Funds (put obj 460-direct food cost in excluded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 60 - Internal Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 70 - Private Purpose Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 80 - Agency Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 85 - Pension Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 87 - Investment Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total ALL Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Rate Calculation							
Indiret Costs / (Unallowed + Direct)	#DIV/0!						
Less 10% Discount	#DIV/0!						
Final Rate	#DIV/0!						
Notes:							
Indicates expenses are generally not placed in that category							

School District Name
Indirect Cost Applicaton For Unrestricted Rate
FY16 Expenditure Summary

<u>Description</u>	<u>Reported on 601</u>	<u>Capital Outlay</u>	<u>Unallowed Cost</u>	<u>Indirect Cost</u>	<u>Direct Cost</u>	<u>Excluded Cost</u>	<u>Total</u>
Fund 01							
General Instruction (1000-1999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Support (2000-2999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Administration (3310-3319)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Administration (3320-3329)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business Administration (3330-3339)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Services (3350-3359)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations & Maint (3400-3499)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation (3500-3599)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Support Services - Central (3800-3899)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Support Services (3900-3999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non Instructional Programs (4000-4999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction (5000-5999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses (6000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service (6100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Transfers (6200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Funds							
Fund 20 - Special Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 30 - Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 40 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 45 - Permanent Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 50 - Enterprise Funds (put obj 460-direct food cost in excluded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 60 - Internal Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 70 - Private Purpose Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 80 - Agency Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 85 - Pension Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 87 - Investment Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total ALL Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Rate Calculation							
Indiret Costs / (Unallowed + Direct)	#DIV/0!						
Less 10% Discount	#DIV/0!						
Final Rate	#DIV/0!						
Notes:							
Indicates expenses are generally not placed in that category							
Expenses placed in the unallowed category for Central Administration and Operations & Maint. shall be moved to the indirect costs category for the rate calculation purposes except for unused leave payments.							
Unused leave payments should be left in the direct cost base.							

School District Name
Indirect Cost Applicaton Supporting Documentation
FY16 Expenditure Summary

Fund 01 - 3310s - Central Administration

<u>Description</u>	<u>Capital Outlay</u>	<u>Unallowed Cost</u>	<u>Indirect Cost</u>	<u>Direct Cost</u>	<u>Excluded Cost</u>	<u>Total</u>
Superintendent & Secretary (3311)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asst. Supt. Of Inst. & Secretary (3311)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Relations Services (3312)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Executive Administration Services (3319)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

Expenses are not generally placed in this category

Any expense listed in the indirect costs category must be explained

School District Name
Indirect Cost Applicaton Supporting Documentation
FY16 Expenditure Summary

Fund 01 - 3320s - School Administration

<u>Description</u>	<u>Capital Outlay</u>	<u>Unallowed Cost</u>	<u>Indirect Cost</u>	<u>Direct Cost</u>	<u>Excluded Cost</u>	<u>Total</u>
Principal & Secretaries						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

Expenses are not generally placed in this category

Any expense listed in the indirect costs category must be explained

School District Name
Indirect Cost Applicaton Supporting Documentation
FY16 Expenditure Summary

Fund 01 - 3330s - Business Administration

<u>Description</u>	<u>Capital Outlay</u>	<u>Unallowed Cost</u>	<u>Indirect Cost</u>	<u>Direct Cost</u>	<u>Excluded Cost</u>	<u>Total</u>
Fiscal Services, Purchasing, Warehouse, Data Processing, Printing & Other Support Services						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

Expenses are not generally placed in this category

School District Name
Indirect Cost Applicaton Supporting Documentation
FY16 Expenditure Summary

Fund 01 - 3350s - Board of Education Services

<u>Description</u>	<u>Capital Outlay</u>	<u>Unallowed Cost</u>	<u>Indirect Cost</u>	<u>Direct Cost</u>	<u>Excluded Cost</u>	<u>Total</u>
Board Expenses						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

Expenses are not generally placed in this category

Any expense listed in the indirect costs category must be explained

School District Name
Indirect Cost Applicaton Supporting Documentation
FY16 Expenditure Summary

Fund 01 - 3800s -Other Support Services - Central

<u>Description</u>	<u>Capital Outlay</u>	<u>Unallowed Cost</u>	<u>Indirect Cost</u>	<u>Direct Cost</u>	<u>Excluded Cost</u>	<u>Total</u>
Planning, Information Services, HR, Technology						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

Expenses are not generally placed in this category

School District Name
Indirect Cost Applicaton Supporting Documentation
FY16 Expenditure Summary

Fund 01 - 3900s -Other Support Services

<u>Description</u>	<u>Capital Outlay</u>	<u>Unallowed Cost</u>	<u>Indirect Cost</u>	<u>Direct Cost</u>	<u>Excluded Cost</u>	<u>Total</u>
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

Expenses are not generally placed in this category