

DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY  
 SCHEDULE OF EXPENDITURES FOR COMPUTATION OF INDIRECT COST - RESTRICTED RATE  
 GENERAL AND SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2008

(use whole dollars only)

FUNCTION	TOTAL EXPENDITURES	DIRECT / UNALLOWED COSTS	INDIRECT COSTS	EXCLUDED COSTS					
				CAPITAL OUTLAY (OBJ 600)	DEBT FINANCING (FUNC 9200)	FINES & PENALTIES (OBJ 740)	FOOD SERVICES (OBJ 500)	PROFESSIONAL /TECHNICAL SERVICES (OBJ 310)	OTHER
<b>GENERAL FUND</b>									
<i>Current:</i>									
5000 Instruction	118,097,246	115,966,336	1,689,686	341,224				100,000	
6100 Pupil Personnel	11,288,129	11,265,472	7,940	14,717					
6200 Instructional Media	4,283,837	3,980,782		303,055					
6300 Instruction-Curriculum Development	3,277,598	3,258,232		19,366					
6400 Instructional Staff Training	1,322,529	1,309,602		12,927					
6500 Instructional – Related Technology	100,000		100,000						
7100 Board Members	580,341	578,032		2,309					
7200 General Administration	1,521,313	1,516,791	844	3,678					
7300 School Administration	11,202,476	11,105,394	34,341	62,741					
7400 Facilities Acquisition & Construction	280,704	95,825		184,879					
7500 Fiscal Services	1,257,990		1,256,396	1,594					
7600 Food Services	0								
7700 Central Services	4,632,566		4,587,261	45,305					
7800 Pupil Transportation	15,227,802	15,004,052	1,677	22,073				200,000	
7900 Operation of Plant	18,036,223	18,002,599	744	32,880					
8100 Maintenance of Plant	5,501,835	5,453,555	4,371	43,909					
8200 Administrative Technology Services	200,000		200,000						
9100 Community Services	77,156	77,156							
<i>Capital Outlay:</i>									
7400 Facilities Acquisition & Construction	132,499			132,499					
600 Other Capital Outlay	1,521,011			1,521,011					
<i>Debt Service:</i>									
9200 Debt Services									
<b>TOTAL EXPENDITURES:</b>	<b>198,541,255</b>	<b>187,613,828</b>	<b>7,883,260</b>	<b>2,744,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>
<b>SPECIAL REVENUE FUNDS -</b>									
<b>FOOD SERVICES:</b>									
7600 Food Services	13,603,553	6,416,102		483,715			6,703,736		
<b>OTHER SPECIAL REVENUE FUNDS:</b>									
5000 Instruction									
7800 Pupil Transportation-speical revenue									
Remaining Functions	21,286,758	19,016,759		1,491,243					778,756
<b>TOTAL EXPENDITURES:</b>	<b>34,890,311</b>	<b>25,432,861</b>	<b>0</b>	<b>1,974,958</b>	<b>0</b>	<b>0</b>	<b>6,703,736</b>	<b>0</b>	<b>778,756</b>
<b>GRAND TOTAL</b>	<b>233,431,566</b>	<b>213,046,689</b>	<b>7,883,260</b>	<b>4,719,125</b>	<b>0</b>	<b>0</b>	<b>6,703,736</b>	<b>300,000</b>	<b>778,756</b>

(A)

(B)

DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY

<b>RECONCILIATION</b>	
TOTAL DIRECT (A)	213,046,689
TOTAL INDIRECT (B)	7,883,260
EXCLUDED COSTS:	
CAPITAL OUTLAY, OBJECT 600, ALL FUNCTIONS	4,719,125
DEBT SERVICES, FUNCTION 9200	0
FINES AND PENALTIES, OBJECT 740	0
FOOD SERVICES, FUNCTION 7600, OBJECT 500	6,703,736
PROFESSIONAL & TECHNICAL SERVICES: OBJECT 310, FUNCTIONS 5000 & 7800	300,000
OTHER:	778,756
<b>TOTAL EXPENDITURES</b>	<b>233,431,566</b>
*GENERAL FUND	198,541,256
*SPECIAL REVENUE - OTHER	21,286,758
*SPECIAL REVENUE - FOOD SERVICE	13,603,552
<b>TOTAL EXPENDITURES</b>	<b>233,431,566</b>
DIFFERENCE	0

<b>RESTRICTED RATE COMPUTATION ACTUAL COSTS</b>	
RESTRICTED IDC RATE:	<b>3.70%</b>
DIRECT BASE (A)	213,046,689
INDIRECT COST POOL (B)	7,883,260

*\*Must agree with AFR Statement of Revenues, Expenditures and Changes in Fund Balance*  
*Only fields which require input*

## INSTRUCTIONS TO COMPLETE THE INDIRECT COST SCHEDULES

1. To calculate the Indirect Cost Rate for FY 2009-2010, complete **Schedule A only**.  
Using the Indirect Cost Matrix and Additional Guidance, complete Schedule A  
Begin by inputting amounts in the "Total Expenditures" column from your Annual Financial Report - Statement of Revenues, Expenditures & Changes in Fund Balance.  
From your Total Expenditures, report the expenditures in the appropriate column(s) as either Direct/Unallowed Costs, Indirect Costs or Excluded Costs.  
Note that Total Expenditures should equal the sum of reported expenditures in columns Direct/Unallowed Costs, Indirect Costs & Excluded Costs.
  
2. Beginning **FY 2010-11**, complete Schedule B  
Schedule B is used for the computation of the indirect cost rate (fixed with carry forward).
  - (a) Applied Costs - The Direct Base and the Administrative Charges can be extracted for the Schedule B submitted with the Fiscal Year 2009-2010 Indirect Cost Plan
  
  - (b) Actual Costs - The Actual Direct Base and the Actual Administrative Charges are based on actual Fiscal Year 2009-2010 expenditures
  
  - (c) Carry-Forward Computation  
Recovered: Fixed Rate Per Negotiation Agreement X Actual Direct Base  
Should Have Recovered: The Total Actual Indirect Cost Pool
  
2. Complete and sign the Certification tab.
  
3. Submit two (2) hard copies of the Certification, one (1) hard and one (1) electronic copy of Schedule A to:  
Bureau of the Comptroller  
Florida Department of Education  
325 West Gaines Street, Room 914  
Tallahassee, Florida 32399-0400  
  
Electronic copy sent to [Laura.Castano@fldoe.org](mailto:Laura.Castano@fldoe.org)
  
4. Additional documents to support your application are:  
Organizational chart  
Portions of the financial statement used in preparing the plan  
Breakdowns of unused leave charged as indirect cost  
Other supporting documentation that would enhance and expedite the approval of the proposal
  
5. All plans must be received in this office on or before June 30, 2009, for the rate to become effective July 1, 2009.  
Plans received after 5:00 p.m. June 30, 2009, will be effective the month following the receipt date.

**INDIRECT COST MATRIX**

The following matrix classifies expenditures by category and is provided as a guide in preparing indirect cost proposals. The matrix identifies by function when expenditures are appropriate for classification in a specific category.

FUNCTION	CATEGORIES		
	DIRECT/ UNALLOWED COSTS	INDIRECT COSTS	EXCLUDED COSTS
<b>GENERAL FUND:</b>			
Current:			
5000	YES	NO <sup>1</sup>	YES <sup>3</sup>
6100	YES	NO <sup>1</sup>	YES <sup>4</sup>
6200	YES	NO <sup>1</sup>	YES <sup>4</sup>
6300	YES	NO <sup>1</sup>	YES <sup>4</sup>
6400	YES	NO <sup>1</sup>	YES <sup>4</sup>
6500	NO	YES	YES <sup>4</sup>
7100	YES	NO	YES <sup>4</sup>
7200	YES	NO <sup>2</sup>	YES <sup>4</sup>
7300	YES	NO <sup>1</sup>	YES <sup>4</sup>
7400	YES	NO <sup>1</sup>	YES <sup>4</sup>
7500	NO	YES	YES <sup>4</sup>
7600	YES	NO <sup>1</sup>	YES <sup>4</sup>
7700	NO	YES	YES <sup>4</sup>
7800	YES	NO <sup>1</sup>	YES <sup>3</sup>
7900	YES	NO <sup>1</sup>	YES <sup>4</sup>
8100	YES	NO <sup>1</sup>	YES <sup>4</sup>
8200	NO	YES	YES <sup>4</sup>
9100	YES	NO <sup>1</sup>	YES <sup>4</sup>
Capital Outlay:			
7400	NO	NO	YES
600	NO	NO	YES
Debt Service:			
9200	NO	NO	YES
<b>SPECIAL REVENUE FUNDS:</b>			
Food Services:			
7600	YES	NO	YES <sup>4</sup>
Other:			
5000			YES <sup>3</sup>
7800			YES <sup>3</sup>
Remaining Functions	YES	NO	YES <sup>4</sup>

<sup>1</sup> The exception to include indirect costs for this functions depends if the payments are for unused leave; otherwise, it is a direct or unallowed costs. Detailed documentation should be maintained to explain the classification of expenditures as indirect for these functions.

<sup>2</sup> The exception to include indirect costs for this function depends if the expenditures are for payroll, internal auditing, accounting, budgeting, purchasing, personnel and any associated unused leave; otherwise it is a direct or unallowed cost. Detailed documentation should be maintained to explain the classification of expenditures as indirect for this function.

<sup>3</sup> For this function, only exclude costs in object 310 exclusive of Charter School payments. Charter School expenditures are in the direct column.

<sup>4</sup> All functions may contain excluded costs, i.e., capital outlay. Identify all excluded costs by function and maintain documentation for reporting on Schedule A.

## ADDITIONAL GUIDANCE

Schedule A distributes expenditures into Direct Costs and Indirect Costs. From the Annual Financial Report use: Exhibit K-1, DOE Page 2, Exhibit K-2, DOE Page 5, Exhibit K-3, DOE Page 7, Exhibit K-4, DOE page 8 and complete the "Total Expenditures" column of Page 1, Schedule A. Using the following as guides for the analysis and allocation of the Functions between Direct and Indirect, complete the remainder of Schedule A. All expenditures of the Special Revenue Funds are to be considered as direct, unallowed or excluded costs.

### GENERAL FUND:

#### **Current:**

- Function 5000 - This function is a direct cost except for: 1) unused leave payments made from the General Fund, and 2) expenditures in Object 310 exclusive of Charter School payments. Charter School payments are part of the direct costs.
- Function 6100 - These expenditures are direct costs except for unused leave payments made from the General Fund.
- Function 6200 - These expenditures are direct costs except for unused leave payments made from the General Fund.
- Function 6300 - These expenditures are direct costs except for unused leave payments made from the General Fund.
- Function 6400 - These expenditures are direct costs except for unused leave payments made from the General Fund.
- Function 6500 - These expenditures are indirect costs.
- Function 7100 - This function should mainly consist of unallowed costs which would be Board Members' salaries, their fringe benefits, travel, and related supplies for their use. If auditor's expenses are included here, the auditor's time has to be considered in relationship to what is being audited. If solely in the capacity to the Board, the costs would be unallowed. If legal services do not relate to federal programs, these type costs are general governance costs and should not be treated as indirect type costs. Unused leave payments in this function are treated as unallowed costs.
- Function 7200 - If such expenditures as payroll, internal auditing, accounting, budgeting, purchasing, and personnel are recorded in this function, they are indirect costs. All other expenditures are direct costs. If unused leave payments for payroll, internal auditing, accounting, budgeting, purchasing, and personnel are recorded in this function, they are indirect costs if paid from the General Fund.
- Function 7300 - These expenditures are direct costs except for unused leave payments made from the General Fund.
- Function 7400 - These expenditures are direct costs except for unused leave payments made from the General Fund.
- Function 7500 - These expenditures are indirect costs.

- Function 7600 - Only unused leave payments made from General Fund are indirect cost.
- Function 7700 - These expenditures are indirect costs.
- Function 7800 - This function is a direct cost except for: 1) unused leave payments made from the General Fund, and 2) expenditures in Object 310 exclusive of Charter School payments. Charter School payments are part of the direct costs.
- Function 7900 - These expenditures are direct costs except for unused leave payments made from the General Fund.
- Function 8100 - These expenditures are direct costs except for unused leave payments made from the General Fund.
- Function 8200 - These expenditures are indirect costs.
- Function 9100 - These expenditures are direct costs except for unused leave payments made from the General Fund.
  
- Capital Outlay:**
- Function 7400 - These expenditures are excluded costs.
- Function 0600 - These expenditures are excluded costs.
  
- Debt Service:**
- Function 9200 - These expenditures are excluded costs.
  
- SPECIAL REVENUE FUNDS -**
- FOOD SERVICES:**
- Function 7600 - These expenditures are direct costs with the exception of Object 500. Object 500, is considered an excluded cost.
  
- OTHER:**
- Function 5000 - This function is a direct cost except for: 1) unused leave payments made from the General Fund, and 2) expenditures in Object 310 exclusive of Charter School payments. Charter School payments are part of the direct costs.
- Function 7800 - This function is a direct cost except for: 1) unused leave payments made from the General Fund, and 2) expenditures in Object 310 exclusive of Charter School payments. Charter School payments are part of the direct costs.
- Remaining Functions - These expenditures are direct costs.

DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY  
CERTIFICATION AND REQUEST FOR AUTHORIZED INDIRECT COST RATE  
**PLAN B**

I certify that the information contained herein has been prepared in accordance with the instructions issued by the State of Florida Department of Education, conforms with the criteria in OMB Circular A-87, EDGAR, and CFR, Title 34, and is correct to the best of my knowledge and belief. No costs other than those incurred by this agency have been included in the indirect cost rate application. The same costs that have been treated as indirect costs have not been and will not be claimed as direct costs, 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.

We hereby apply for the following indirect cost rate:

<b>Federal Programs - Restricted with Carry Forward</b> _____ <b>3.70%</b>
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I further certify that all data on this form are referenced to the District Superintendent's Annual Financial Report to the Florida Commissioner of Education, ESE 145, and other pertinent financial records, for Fiscal Year 2007-2008, in conformance with the manual, Financial and Program Cost Accounting and Reporting for Florida Schools, and that all General Fund and Special Revenue Funds expenditures have been used.

_____ Signature of District Superintendent	_____ Signature of Finance Officer
_____ Date Signed	_____ Date Signed

Your proposal has been accepted and the following rate approved:

<b>Federal Programs - Restricted with Carry Forward</b> _____
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These rates become effective **July 1, 2009, and remain in effect until June 30, 2010**, and will apply to all eligible federally assisted programs as appropriate.

_____ Signature of Comptroller, Florida Department of Education	_____ Date Signed
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**DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY  
FIXED WITH CARRY-FORWARD COMPUTATION  
RESTRICTED RATE**

	<b>FY 2008-09</b>	<b>FY 2010-11</b>
<b>(a) APPLIED COSTS:</b>		
FIXED RATE PER NEGOTIATION AGREEMENT [Schedule A, Column B / Column A]	<b>4.48%</b>	<b>3.33%</b>
DIRECT BASE [Schedule A, Column A]	177,630,239	213,046,689 (A)
INDIRECT COST POOL:		
ADMINISTRATIVE CHARGES [Schedule A, Column B]	7,071,520	7,883,260 (B)
CARRY FORWARD	877,943	(783,289)
TOTAL INDIRECT COST POOL	7,949,463	7,099,971
<b>(b) ACTUAL COSTS:</b>		
ACTUAL DIRECT BASE	213,046,689	
ACTUAL INDIRECT COST POOL:		
ADMINISTRATIVE CHARGES	7,883,260	
CARRY FORWARD	877,943	
TOTAL INDIRECT COST POOL	8,761,203	
<b>(c) CARRY FORWARD COMPUTATION</b>		
RECOVERED:		
FIXED RATE x ACTUAL DIRECT BASE		
FY 2009	9,544,492	
SHOULD HAVE RECOVERED:		
ACTUAL INDIRECT COSTS FOR:	8,761,203	
FY 2009		
UNDER OR (OVER) RECOVERY		<b>(783,289)</b>

*Only fields which require input*