Wisconsin Department of Public Instruction

Local Educational Agency

Indirect Cost Plan

July 1, 2012-June 30, 2017

P.O. Box 7841, Madison, Wisconsin 53707

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Wisconsin Department of Public Instruction
Local Educational Agency
2012-2013 Indirect Cost Plan

A. General Information

Office of Management and Budget (OMB) Circular A-87 was published in the Federal Register on May 17, 1995. It provides that federal programs shall bear their fair share of indirect costs except when legislation explicitly restricts reimbursement of such costs. Local educational agencies are required to have an approved indirect cost allocation plan and indirect cost rate in effect in order to recover any indirect costs related to federal grants and contracts.

If a local educational agency does not wish to recover any indirect costs for federal grants and contracts, an indirect cost allocation plan is not necessary.

OMB Circular A-87 establishes uniform principles for determining and distributing costs of federal grants and contracts. Department of Education publication, "Indirect Cost Determination Guidance for State and Local Government Agencies", is used by state education agencies as the guide for the cost principles and procedures for establishing cost allocation plans and indirect cost rates for grants and contracts issued by the federal government.

B. Definitions

1. Indirect cost rate is simply a device for determining in a reasonable manner the proportion of indirect cost each program should bear. It is the ratio of the total indirect costs to a direct cost base, such as salaries and wages, or total direct costs exclusive of specific extraordinary or unallowable expenses due to legislation or administrative restriction, such as capital outlay. The cost of the office of the superintendent of schools and board of education are unallowable costs as applied to a federal grant but are included as direct costs when computing indirect cost rates. The costs are the actual expenditures of the local educational agency recorded and reported in accordance with the Wisconsin Uniform Financial Accounting Requirements (WUFAR) handbook or the Wisconsin Uniform Financial Accounting Requirements for CESA (WUFAR for CESA) handbook.

2. Indirect costs are those costs that are not readily identified with the activities funded by the federal grant or contract but are nevertheless incurred for the joint benefit of those activities and other activities and programs of the organization. Accounting, auditing, payroll, personnel, budgeting, purchasing, and operation and maintenance of plant are examples of services that typically benefit several activities and programs and for which appropriate costs may be attributed to the federal program by means of an indirect cost allocation plan. In theory, all costs should be charged as direct costs, but where practical limitations and considerations of efficiency preclude such an approach, an indirect cost allocation plan is an acceptable alternative.

Using OMB Circular A-87 and WUFAR as a guide, the following functions are identified as indirect with certain adjustments noted later.

Fund	Location/ Organization	Object/ Source	*Function	Program/ Project	Fiscal Year	Local
10	XXX	XXX	XXX XXX	XXX	X	XXXXXX

*Functions	251 000	Direction of Business
	252 000	Fiscal
	253 000	Operation
	254 000	Maintenance
	259 000	Other Business Administration
	260 000	Central Services

3. Direct costs are those that can be identified specifically with a particular cost objective. Using OMB Circular A-87 and WUFAR as a guide, the following funds/functions are identified as direct costs with certain adjustments noted later:

Fund		Function
10	General Fund	*
20	Special Projects Fund	All
50	Food Service Fund	All
72	Private Purpose Trust Fund	All
80	Community Service Fund	All
90	Package and Cooperative Program Fund	All

*Functions	100 000	Instruction
	210 000	Support Services – Pupils
	220 000	Support Services – Instructional Staff
	230 000	Support Services – General Administration
	240 000	Support Services – School Building Administration
	255 000	Support Services – Facilities Acquisition/Remodeling
	256 000	Support Services – Pupil Transportation
	258 000	Support Services – Internal Services
	270 000	Support Services – Insurance and Judgments
	290 000	Support Services – Other Support Services
	430 000	General Tuition Payments

4. Excluded costs are those by which the nature of the expense, or because the nature of the costs require minimal administrative support, must be excluded from both the direct and indirect classification. Examples of excluded costs include food purchases, property-related expenditures, taxes, long-term interest, pass-through funds, and refunds of prior year revenues.

   Using OMB A-87 and WUFAR as a guide, the following funds, objects, and functions are excluded costs with certain exceptions noted later:

Fund		Object	Function
10	General Fund	*	**
30	Debt Service Fund	All	All
40	Capital Projects Fund	All	All
50	Food Service Fund	410	257000
72	Private Purpose Trust Fd	900	**
73	Employee Benefit Trust Fd	900	**

   * Intergovernmental Payments for Transit of Aid (Object 930's)
     All Capital objects (500 series)
     All Debt Retirement (600 series)
     Inter-Fund transfers (800 series)

   ** 280 000 Debt Service Function
      490 000 Other Nonprogram Transactions

5. Unallowable costs are those costs that are unacceptable as applied to federal grants and contracts whether applied directly to a grant or indirectly through the indirect cost rate. Unallowable costs include the following:

   a. Bad Debts
   b. Contingencies
   c. Contributions and donations
   d. Entertainment
   e. Fines and penalties
   f. Governor's expenses or office of the chief executive of a political subdivision (superintendent of schools and school board)

g. Interest and other financial costs
h. Lobbying
i. Underrecovery of cost under grant agreements

6. Restricted indirect cost rate is a special rate developed for federal programs that limits full recovery of indirect costs. A restricted rate is developed for federal educational programs that allow supplementing, but in no case supplanting, of state and local funds. This has been interpreted to mean that only selective administration costs, not maintenance and operation of plant costs, are eligible to be included as indirect costs. Maintenance and operation expenditures are included as direct cost when calculating a restricted indirect cost rate.

7. Unrestricted indirect cost rate allows full recovery of indirect costs. This rate includes selective administration, maintenance of plant, and operation of plant expenditures.

C. Limitations of Recovery of Indirect Cost

1. Some of the major federal educational programs that are administered through the Department of Public Instruction, such as IASA Title I, IASA Title VI, Part B IDEA, and Vocational Education, limit full recovery of indirect cost. All have legislation that allows supplementing but not supplanting of state and local funds. The restricted rate applies to these programs.

2. Recovery of indirect costs is subject to the availability of funds. If a combination of direct and indirect costs exceeds the funds available, the locality will not be able to recover the total cost.

3. Costs must be treated consistently. Normally, administrative/supportive types of costs (indirect) are reimbursed through the development and application of an approved indirect cost rate, either restricted or unrestricted. The federal cost principles (OMB A-87) followed in rate development identify the allowable costs that may be included, require that these costs meet the test of reasonableness and stipulate that they be accorded consistent treatment in this calculation. The principle of consistency basically requires that a type of cost and all other comparable types of cost or service be treated as either indirect and reimbursed through the application of the rate, or charged as a direct cost to benefiting programs. Therefore, if any of the indirect costs that are included in the rate development (see pages 11-12 of the matrix section of the plan) have been approved and allowed as a direct charge against a federal award, these costs and those for comparable-type services cannot be treated as indirect costs and must be included in the direct cost base. If any cost or groups of costs are treated inconsistently, the rate developed cannot be applied nor indirect costs reimbursed unless appropriate adjustment is made to the indirect cost pool and base to achieve consistency. For example, if a federal project provided that the cost of accounting/bookkeeping were to be reimbursed as a direct charge to the award and the indirect cost rate included other LEA accounting/bookkeeping costs in the indirect cost pool, the rate cannot be applied, because costs were not accorded consistent treatment. A certification must be provided that all costs meet the requirements. (See certification on form PI-1161).

4. The indirect cost rate can only be applied against direct cost. Capital objects, pass through funds and other costs that are excluded from the rate computations must be subtracted from the grant base before applying the rate.

D. Time Period

Expenditures from the second preceding fiscal year are to be used for the indirect cost allocation plan. For example, expenditures for fiscal year 2010-11 must be used to compute the indirect cost rate for fiscal year 2012-13.

E. Indirect Cost Rate Formula

Wisconsin Local Education Agencies (LEAs) use the fixed with carry-forward rate for indirect costs.

The formulas for computing indirect cost rates are as follows:

$$\text{Unrestricted Cost Rate} = \frac{\text{Unrestricted Indirect Costs}}{\text{Direct Costs}}$$

$$\text{*Restricted Cost Rate} = \frac{\text{Restricted Indirect Costs}}{\text{Direct Costs + Unrestricted Indirect Costs – Restricted Indirect Costs}}$$

* Restricted Cost Rate adjusts maintenance and operation expenditures into the direct cost base.

Excluded costs are removed from the computation totals. They are listed below the rate computation on the computer printout sent to each public school district.

F. Budgeting Indirect Cost Funds in Federal Program Applications

In budgeting indirect costs, use the last approved rate at the time the project is submitted for federal program approval. The rate(s) applied later to the final claim must be the approved rates for the fiscal year in which the expenditure was actually made. A budget correction may be necessary in some cases. Contact the appropriate DPI federal grant program administrator with any questions regarding budgetary items.

Example 1. School District A was awarded a $100,000 Part B, Individual with Disabilities Education Act (IDEA) flow-through grant for the period of July 1, 2012 to June 30, 2013. The grant amount was based on the number of children counted with exceptional educational needs times a predetermined cost per pupil. The school district has an approved 1.50 percent restricted rate for 2012-13. The following illustrates how to budget indirect cost when the grant is limited to a specific dollar amount:

Grant Award	$100,000
Capital Outlay	(2,000)
Net	98,000
Sum 100% + 1.50% =1.015	
98,000 / 1.015 = 96,552	
Direct Cost	$ 96,552
Indirect Cost Rate	.015
Indirect Cost	$ 1,448
Check:	
Capital Outlay	$ 2,000
Direct Cost	96,552
Indirect Cost	1,448
Total Grant Award	$100,000

Example 2: School District B was awarded a $25,000 Part B, IDEA discretionary grant for the period of July 1, 2012 to June 30, 2013. The school district has an approved restricted indirect cost rate of 1.65 percent. The following illustrates how to budget for indirect cost funds when not limited to a specific dollar amount:

Direct Cost	$ 25,000
Capital Outlay	(1,500)
Net Grant Award	23,500
Net Grant Award	23,500
Indirect Cost Rate	x .0165
Allowable Budgeted Indirect	388
Direct Cost	$ 25,000
Indirect Cost	+ 388
Total Grant Award	25,388

G. Applying Indirect Cost Rate to Federal Grants

The indirect cost may be applied to the interim as well as the final claim. The approved rate(s) should be multiplied by the amount of direct cost expense. The rate cannot be applied to costs that were excluded in the rate computation.

If the expenditure on the federal grant covers more than one fiscal year (July 1, through June 30), it will be necessary to apply more than one rate.

Example: A school district was awarded a discretionary grant in the amount of $20,290 for the period of October 1, 2012 to September 30, 2013. The district has an approved 2 percent restricted rate for 2011-12 and an approved 1.75 percent restricted rate for 2012-13. A final claim of expenditures for the project is illustrated as follows:

Type of Expenditure	Approved Budget	Expenditures 10/1/12 to 6/30/13	Expenditures 7/1/13 to 9/30/13	Balance 9/30/13
Direct Cost:				
Instructional Salaries	$10,000	$7,000.00	$2,000.00	$1,000.00
Fringe Benefits	2,200	1,540.00	440.00	220.00
Staff Level	600	400.00	150.00	50.00
Printing	1,000	0.00	1,000.00	0.00
Intergovernmental Payments CESA	5,000	4,000.00	1,000.00	0.00
Instructional Materials	700	600.00	50.00	50.00
Equipment	500	500.00	0.00	0.00
Total Direct Costs	$20,000	$14,040.00	$4,640.00	$1,320.00
Indirect Cost ($14,500 X 2%*)	290	190.80	63.70	35.50
Total Allowable Expenditures	$20,290	$14,230.80	$4,703.70	$1,355.50

* Last rate approved at the time the budget was prepared.

Type of Expenditure	Expenditures 10/1/12 to 6/30/13	Expenditures 7/1/13 to 9/30/13
Indirect Cost Computations:		
Total Direct Expenditures	$14,040.00	$4,640.00
Less Excluded Costs in Rate Computation		
Equipment	500.00	0.00
Intergovernmental Payments	4,000.00	1,000.00
Adjusted Base	$ 9,540.00	$3,640.00
Approved Restricted Indirect Cost Rate	2.00%	1.75%
Allowable Indirect Costs	$ 190.80	$ 63.70

H. Form PI-1161, Indirect Cost Rate Adjustments

1a. Section I, Indirect Cost Rate Adjustments-School Districts

Indirect cost rates were computed based on information taken from the annual report (Form PI-1505). Because of the increased information gathered with the implementation of WUFAR, most expenditures can be classified categorically either as indirect, direct or excluded cost with the exceptions of those listed below. All reported amounts in the categories below have been considered direct in the rate computation but could be considered indirect cost depending on the type of expenditure. It will be necessary for the local school districts to complete section I of form PI-1161 and return it to the Department of Public Instruction if adjustments are desired. All adjustments are optional and should be weighed against the cost/benefit of time spent preparing adjustments.

Known adjustment areas from direct cost to indirect cost are as follows:

General Administration: 10-xxx-xxx-230 000-xxx-x-xxxxxx
The principles of OMB Circular A-87 exclude the superintendent and board of education costs from indirect consideration. However, a revised interpretation was received that allows some leniency for small school district administrators who, on a day-to-day basis, perform such functions identified in the plan as indirect, provided the time and effort documented for these activities are sufficient to pass an audit.

Superintendent expenditures categorized in the 230 000 function series of WUFAR are unacceptable as indirect. Superintendents of small school districts who wish to recover indirect cost on the business administration part of their job function will have to categorize part of their salary under WUFAR function 251 000 to be eligible for indirect cost consideration.

Legal cost associated with interpretation of laws and regulations may be adjusted to indirect cost. Legal cost associated with time spent on preparing for court case is not an allowable indirect cost. School census cost is an allowable indirect cost. Audit cost is allowable if no audit cost is directly charged to federal grants.

With the exception of costs associated with the board of education and the office of the superintendent, other district-wide general administration staff cost is allowable if necessary and reasonable for the proper and efficient administration of the federal grant programs.

Insurance and Judgments: 10-xxx-700-270 000-xxx-x-xxxxxx

District liability insurance, district property insurance, and fidelity bond premiums and worker's compensation may be adjusted as indirect cost. Adjustments may also be made for unemployment compensation for employees or former employees whose costs were associated with the functions identified as indirect in this plan. You may not include judgments against the district as indirect cost.

Major Sub-Awards in excess of $25,000:

It is the policy of the Federal government that all expenditures for sub-awards over the first $25,000 be excluded from the calculation of indirect cost rates. For this exclusion, the first $25,000 of the contract is included; costs in excess of $25,000 are excluded. To be consistent, if any of these major subcontracts relate to a federal grant, indirect should be charged only on the first $25,000 of the contract. Further clarification of this policy states that the exclusion covers all of the expenditures for a sub-award, if the award is for more than one year.

Termination Leave Benefits :

Payments to separating employees for unused leave are chargeable to Federal programs only as indirect costs. Therefore, any payments made to former employees either upon separation or in future years must be considered indirect costs for purposes of calculating the district's indirect cost rate. WUFAR Function 291000 has been established for accounting for Termination Leave Benefits.

Amounts charged to this Function will be considered indirect for purposes of the indirect cost rate calculations. Lump-sum cash payments for unused vacation or sick leave upon termination of employment should also be charged to Function 291000.

Post Retirement Health Benefits (PRHBs):

WUFAR guidelines require that Districts who are funding post-employment benefits on a pay-as-you-go basis classify health insurance expenditures for former employees to Function 292000. For example, a District employee who retires and pursuant to the District's compensation policies pays for their health insurance premiums after retirement must classify those costs as indirect. However, districts which are funding other post-employment benefits pursuant to an actuarial determination require no adjustment on form PI-1161. These costs are treated as an employee benefit expense and are allowable as direct costs.

Described above are the known areas in which adjustments could be made to the indirect cost plan. Blank spaces are provided on form PI-1161 to allow some flexibility if we missed some unique cost not covered by the plan

1b. Section I, Indirect Cost Rate Adjustments – CESA

CESA indirect cost rates for 2012-13 are taken from the 2010-11 CESA Annual Report. Each expenditure for the purpose of developing the plan was categorized either as an indirect, direct or excluded cost. You may accept the rate as calculated or make adjustments to your plan as discussed in the next paragraph. In either case, if you wish to be considered for indirect cost reimbursement, you must complete PI-1161 and return it to the Department of Public Instruction.

All information contained within this plan is pertinent to CESA except public school district adjustments (H1a). CESA adjustments that can be made on form PI-1161 from direct cost to indirect cost are as follows:

The federal government's OMB Circular A-87 disallows as indirect the chief executive cost of operating an agency. For the purpose of the Wisconsin LEA indirect cost plan, as it relates to CESA, this is defined as the salary, fringe benefits and travel of the administrator and any board related cost. Although these costs are indirect costs by definition, the federal government treats the executive cost of operating an agency as unallowable costs, and therefore, it must be treated as a direct cost item in the indirect cost plan. An exception may be granted for CESA administrators who can document time and effort spent on federal program activities.

Adjust salary and employee benefits of support positions listed in fund 25 to indirect costs. List in the comments section the position type and full-time equivalency of the positions adjusted to indirect cost. You may also adjust any travel cost of support positions categorized as indirect in fund 25.

Membership dues under Fund 25, other objects (900), required of CESA in order to do business effectively, are allowable indirect cost. Funds 21 through 24 and 29 through 99 may be adjusted from direct cost to excluded cost for any intergovernmental payments for transit of aids or capital objects.

2. Section II – Certification by Agency Official

The federal government requires this certification before rates can be approved for any public school district, CESA or other local educational agency.

I. Indirect Cost Rate Approval Notification

After receipt of Form PI-1161 or a successfully completed indirect cost rate proposal, LEAs will receive an indirect cost rate approval letter from DPI. This letter will confirm receipt of Form PI-1161 or indirect cost proposal and establish appropriate rates for the current fiscal year.

J. Retention of Records and Documentation for Audit

The provisions of 34 CFR part 74, Subpart D, require that financial records, supporting documents, statistical data, and other pertinent records be kept for a period of three years beginning with the last day of the fiscal year covered by the plan.

K. Deadline

The due date for submission of indirect cost rate adjustments (Form PI-1161) and indirect cost proposals for fiscal year 2012-13 is October 31, 2012.

L. DPI Contact Person

If there are questions on indirect cost, please contact Gene Fornecker, Department of Public Instruction, P.O. Box 7841, Madison, WI 53707-7841; telephone (608) 267-7882.

M. Public Libraries and Other Local Educational Agencies

It will be necessary to submit an indirect cost allocation plan in the general format such as that required for school districts and CESAs. Expenditure lines should be categorized as indirect restricted, indirect unrestricted, direct cost, excluded cost and total cost. Follow the information described in preceding paragraphs to classify amounts. Include sufficient information to identify types of expenditures in order that approval of a rate is possible.

A certification (See Section II, PI-1161) and a copy of an independent audit report verifying totals in the proposal are also needed before a rate can be approved.

School District Name _____

Indirect Cost

2012-13 Fiscal Year

Based on 2010-11 Expenditures

Cost Included in Rate Computations

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
		10 GENERAL FUND				
110 000	100	Undifferentiated Curriculum - Salaries			X	X
110 000	200	Undifferentiated Curriculum - Employe Benefits			X	X
110 000	300	Undifferentiated Curriculum - Purchased Services			X	X
110 000	400	Undifferentiated Curriculum - Non-Capital Objects			X	X
110 000	900	Undifferentiated Curriculum - Other Objects			X	X
120 000	100	Regular Curriculum - Salaries			X	X
120 000	200	Regular Curriculum - Employe Benefits			X	X
120 000	300	Regular Curriculum - Purchased Services			X	X
120 000	400	Regular Curriculum - Non-Capital Objects			X	X
120 000	900	Regular Curriculum - Other Objects			X	X
130 000	100	Vocational Curriculum - Salaries			X	X
130 000	200	Vocational Curriculum - Employe Benefits			X	X
130 000	300	Vocational Curriculum - Purchased Services			X	X
130 000	400	Vocational Curriculum - Non-Capital Objects			X	X
130 000	900	Vocational Curriculum - Other Objects			X	X
140 000	100	Physical Curriculum - Salaries			X	X
140 000	200	Physical Curriculum - Employe Benefits			X	X
140 000	300	Physical Curriculum - Purchased Services			X	X
140 000	400	Physical Curriculum - Non Capital Objects			X	X
140 000	900	Physical Curriculum - Other Objects			X	X
150 000	100	Special Curriculum - Salaries			X	X
160 000	100	Co-Curricular Activities - Salaries			X	X
160 000	200	Co-Curricular Activities - Employe Benefits			X	X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
160 000	300	Co-Curricular Activities - Purchased Services			X	X
160 000	400	Co-Curricular Activities - Non-Capital Objects			X	X
160 000	900	Co-Curricular Activities - Other Objects			X	X
170 000	100	Other Special Needs - Salaries			X	X
170 000	200	Other Special Needs - Employe Benefits			X	X
170 000	300	Other Special Needs - Purchased Services			X	X
170 000	400	Other Special Needs - Non Capital Objects			X	X
170 000	900	Other Special Needs - Other Objects			X	X
210 000	100	Pupil Services - Salaries			X	X
210 000	200	Pupil Services - Employe Benefits			X	X
210 000	300	Pupil Services - Purchased Services			X	X
210 000	400	Pupil Services - Non Capital Objects			X	X
210 000	900	Pupil Services - Other Objects			X	X
220 000	100	Instructional Staff Services - Salaries			X	X
220 000	200	Instructional Staff Services - Employe Benefits			X	X
220 000	300	Instructional Staff Services - Purchased Services			X	X
220 000	400	Instructional Staff Services - Non Capital Objects			X	X
220 000	900	Instructional Staff Services - Other Objects			X	X
230 000	100	General Administration - Salaries			X	X
230 000	200	General Administration - Employe Benefits			X	X
230 000	300	General Administration - Purchased Services			X	X
230 000	400	General Administration - Non Capital Objects			X	X
230 000	900	General Administration - Other Objects			X	X
240 000	100	School building Administration - Salaries			X	X
240 000	200	School building Administration - Employe Benefits			X	X
240 000	300	School building Administration - Purchased Services			X	X
240 000	400	School building Administration - Non-Capital Objects			X	X
240 000	900	School building Administration - Other Objects			X	X
251 000	100	Direction of Business - Salaries	X	X		X
251 000	200	Direction of Business - Employe Benefits	X	X		X
251 000	300	Direction of Business - Purchased Services	X	X		X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
251 000	400	Direction of Business - Non-Capital Objects	X	X		X
251 000	900	Direction of Business - Other Objects	X	X		X
252 000	100	Fiscal - Salaries	X	X		X
252 000	200	Fiscal - Employe Benefits	X	X		X
252 000	300	Fiscal - Purchased Services	X	X		X
252 000	400	Fiscal - Non-Capital Objects	X	X		X
252 000	900	Fiscal - Other Objects	X	X		X
253 000	100	Operation - Salaries		X		X
253 000	200	Operation - Employe Benefits		X		X
253 000	300	Operation - Purchased Services		X		X
253 000	400	Operation - Non-Capital Objects		X		X
253 000	900	Operation - Other Objects		X		X
254 000	100	Maintenance - Salaries		X		X
254 000	200	Maintenance - Employe Benefits		X		X
254 000	300	Maintenance - Purchased Services		X		X
254 000	400	Maintenance - Non-Capital Objects		X		X
254 000	900	Maintenance - Other Objects		X		X
255 000	100	Facilities Acquisition/Remod. - Salaries			X	X
255 000	200	Facilities Acquisition/Remod. - Employe Benefits			X	X
255 000	300	Facilities Acquisition/Remod. - Purchased Services			X	X
255 000	400	Facilities Acquisition/Remod. - Non-Capital Objects			X	X
255 000	900	Facilities Acquisition/Remod. - Other Objects			X	X
256 000	100	Pupil Transportation - Salaries			X	X
256 000	200	Pupil Transportation - Employe Benefits			X	X
256 000	300	Pupil Transportation - Purchased Services			X	X
256 000	400	Pupil Transportation - Non-Capital Objects			X	X
256 000	700	Pupil Transportation - Insurance and Judgments			X	X
256 000	900	Pupil Transportation - Other Objects			X	X
258 000	100	Internal Services - Salaries			X	X
258 000	200	Internal Services - Employe Benefits			X	X
258 000	300	Internal Services - Purchased Services			X	X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
258 000	400	Internal Services - Non-Capital Objects			X	X
258 000	900	Internal Services - Other Objects			X	X
259 000	100	Other Business Administration - Salaries	X	X		X
259 000	200	Other Business Administration - Employe Benefits	X	X		X
259 000	300	Other Business Administration - Purchased Services	X	X		X
259 000	400	Other Business Administration - Non-Capital Objects	X	X		X
259 000	900	Other Business Administration - Other Objects	X	X		X
260 000	100	Central Services - Salaries	X	X		X
260 000	200	Central Services - Employe Benefits	X	X		X
260 000	300	Central Services - Purchased Services	X	X		X
260 000	400	Central Services - Non-Capital Objects	X	X		X
260 000	900	Central Services - Other Objects	X	X		X
270 000	100	Insurance and Judgments - Salaries			X	X
270 000	200	Insurance and Judgments - Employe Benefits			X	X
270 000	300	Insurance and Judgments - Purchased Services			X	X
270 000	400	Insurance and Judgments- -Non-Capital Objects			X	X
270 000	700	Insurance and Judgments - Insurance and Judgments			X	X
270 000	900	Insurance and Judgments - Other Objects			X	X
291 000	200	Termination Benefits - Employee Benefits	X	X		
292 000	100	Other Retiree Payments - Salaries	X	X		
292 000	200	Other Retiree Payments - Employe Benefits	X	X		
299 000	100	Other Support Services - Salaries			X	X
299 000	200	Other Support Services - Employe Benefits			X	X
299 000	300	Other Support Services - Purchased Services			X	X
299 000	400	Other Support Services - Non-Capital Objects			X	X
299 000	900	Other Support Services - Other Objects			X	X
430 000	000	General Tuition Payments			X	X
		20 SPECIAL PROJECTS FUND (Funds 21,23,27,29)				
110 000	100	Undifferentiated Curriculum - Salaries			X	X
110 000	200	Undifferentiated Curriculum - Employe Benefits			X	X
110 000	300	Undifferentiated Curriculum - Purchased Services			X	X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
110 000	400	Undifferentiated Curriculum - Non-Capital Objects			X	X
110 000	900	Undifferentiated Curriculum - Other Objects			X	X
120 000	100	Regular Curriculum - Salaries			X	X
120 000	200	Regular Curriculum - Employe Benefits			X	X
120 000	300	Regular Curriculum - Purchased Services			X	X
120 000	400	Regular Curriculum - Non-Capital Objects			X	X
120 000	900	Regular Curriculum - Other Objects			X	X
130 000	100	Vocational Curriculum - Salaries			X	X
130 000	200	Vocational Curriculum - Employe Benefits			X	X
130 000	300	Vocational Curriculum - Purchased Services			X	X
130 000	400	Vocational Curriculum - Non-Capital Objects			X	X
130 000	900	Vocational Curriculum - Other Objects			X	X
140 000	100	Physical Curriculum - Salaries			X	X
140 000	200	Physical Curriculum - Employe Benefits			X	X
140 000	300	Physical Curriculum - Purchased Services			X	X
140 000	400	Physical Curriculum - Non Capital Objects			X	X
140 000	900	Physical Curriculum - Other Objects			X	X
150 000	100	Special Curriculum - Salaries			X	X
150 000	200	Special Curriculum - Employe Benefits			X	X
150 000	300	Special Curriculum - Purchased Services			X	X
150 000	400	Special Curriculum - Non-Capital Objects			X	X
150 000	900	Special Curriculum - Other Objects			X	X
160 000	100	Co-Curricular Activities - Salaries			X	X
160 000	200	Co-Curricular Activities - Employe Benefits			X	X
160 000	300	Co-Curricular Activities - Purchased Services			X	X
160 000	400	Co-Curricular Activities - Non-Capital Objects			X	X
160 000	900	Co-Curricular Activities - Other Objects			X	X
170 000	100	Other Special Needs - Salaries			X	X
170 000	200	Other Special Needs - Employe Benefits			X	X
170 000	300	Other Special Needs - Purchased Services			X	X
170 000	400	Other Special Needs - Non Capital Objects			X	X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
170 000	900	Other Special Needs - Other Objects			X	X
291 000	200	Termination Benefits - Employee Benefits	X	X		
292 000	100	Other Retiree Payments - Salaries	X	X		
292 000	200	Other Retiree Payments - Employe Benefits	X	X		
299 000	100	Other Support Services - Salaries			X	X
299 000	200	Other Support Services - Employe Benefits			X	X
299 000	300	Other Support Services - Purchased Services			X	X
299 000	400	Other Support Services - Non-Capital Objects			X	X
299 000	900	Other Support Services - Other Objects			X	X
All Other Support Services Functions (non-290000):						
200 000	100	Support Services - Salaries			X	X
200 000	200	Support Services - Employe Benefits			X	X
200 000	300	Support Services - Purchased Services			X	X
200 000	400	Support Services - Non-Capital objects			X	X
200 000	700	Support Services - Insurance and Judgments			X	X
200 000	900	Support Services - Other Objects			X	X
		50 FOOD SERVICE FUND				
230 000	100	General Administration - Salaries			X	X
230 000	200	General Administration - Employe Benefits			X	X
230 000	300	General Administration - Purchased Services			X	X
230 000	400	General Administration - Non Capital Objects			X	X
230 000	900	General Administration - Other Objects			X	X
240 000	100	School building Administration - Salaries			X	X
240 000	200	School building Administration - Employe Benefits			X	X
240 000	300	School building Administration - Purchased Services			X	X
240 000	400	School building Administration - Non-Capital Objects			X	X
240 000	900	School building Administration - Other Objects			X	X
251 000	100	Business Administration - Salaries			X	X
251 000	200	Business Administration - Employe Benefits			X	X
251 000	300	Business Administration - Purchased Services			X	X
251 000	400	Business Administration - Non-Capital Objects			X	X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
251 000	900	Business Administration - Other Objects			X	X
252 000	100	Business Administration - Salaries			X	X
252 000	200	Business Administration - Employe Benefits			X	X
252 000	300	Business Administration - Purchased Services			X	X
252 000	400	Business Administration - Non-Capital Objects			X	X
252 000	900	Business Administration - Other Objects			X	X
253 000	100	Business Administration - Salaries			X	X
253 000	200	Business Administration - Employe Benefits			X	X
253 000	300	Business Administration - Purchased Services			X	X
253 000	400	Business Administration - Non-Capital Objects			X	X
253 000	900	Business Administration - Other Objects			X	X
254 100	100	Business Administration - Salaries			X	X
254 100	200	Business Administration - Employe Benefits			X	X
254 100	300	Business Administration - Purchased Services			X	X
254 100	400	Business Administration - Non-Capital Objects			X	X
254 100	900	Business Administration - Other Objects			X	X
254 200	100	Business Administration - Salaries			X	X
254 200	200	Business Administration - Employe Benefits			X	X
254 200	300	Business Administration - Purchased Services			X	X
254 200	400	Business Administration - Non-Capital Objects			X	X
254 200	900	Business Administration - Other Objects			X	X
254 300	100	Business Administration - Salaries			X	X
254 300	200	Business Administration - Employe Benefits			X	X
254 300	300	Business Administration - Purchased Services			X	X
254 300	400	Business Administration - Non-Capital Objects			X	X
254 300	900	Business Administration - Other Objects			X	X
254 490	100	Business Administration - Salaries			X	X
254 490	200	Business Administration - Employe Benefits			X	X
254 490	300	Business Administration - Purchased Services			X	X
254 490	400	Business Administration - Non-Capital Objects			X	X
254 490	900	Business Administration - Other Objects			X	X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
254 500	100	Business Administration - Salaries			X	X
254 500	200	Business Administration - Employe Benefits			X	X
254 500	300	Business Administration - Purchased Services			X	X
254 500	400	Business Administration - Non-Capital Objects			X	X
254 500	900	Business Administration - Other Objects			X	X
254 900	100	Business Administration - Salaries			X	X
254 900	200	Business Administration - Employe Benefits			X	X
254 900	300	Business Administration - Purchased Services			X	X
254 900	400	Business Administration - Non-Capital Objects			X	X
254 900	900	Business Administration - Other Objects			X	X
255 000	100	Business Administration - Salaries			X	X
255 000	200	Business Administration - Employe Benefits			X	X
255 000	300	Business Administration - Purchased Services			X	X
255 000	400	Business Administration - Non-Capital Objects			X	X
255 000	900	Business Administration - Other Objects			X	X
257 000	100	Business Administration - Salaries			X	X
257 000	200	Business Administration - Employe Benefits			X	X
257 000	300	Business Administration - Purchased Services			X	X
257 000	420	Business Administration - Apparel			X	X
257 000	440	Business Administration - Non-Capital Equipment			X	X
257 000	460	Business Administration - Equipment Components			X	X
257 000	480	Business Administration - Noninstructional computer software			X	X
257 000	490	Business Administration - Other non-capital items			X	X
257 000	900	Business Administration - Other Objects			X	X
258 000	100	Business Administration - Salaries			X	X
258 000	200	Business Administration - Employe Benefits			X	X
258 000	300	Business Administration - Purchased Services			X	X
258 000	400	Business Administration - Non-Capital Objects			X	X
258 000	900	Business Administration - Other Objects			X	X
259 000	100	Business Administration - Salaries			X	X
259 000	200	Business Administration - Employe Benefits			X	X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
259 000	300	Business Administration - Purchased Services			X	X
259 000	400	Business Administration - Non-Capital Objects			X	X
259 000	900	Business Administration - Other Objects			X	X
260 000	100	Central Services - Salaries			X	X
260 000	200	Central Services - Employe Benefits			X	X
260 000	300	Central Services - Purchased Services			X	X
260 000	400	Central Services - Non-Capital Objects			X	X
260 000	900	Central Services - Other Objects			X	X
270 000	100	Insurance & Judgements - Salaries			X	X
270 000	200	Insurance & Judgements - Employe Benefits			X	X
270 000	300	Insurance & Judgements - Purchased Services			X	X
270 000	700	Insurance & Judgements - Insurance			X	X
270 000	900	Insurance & Judgements - Other Objects			X	X
291 000	100	Other Support Services - Salaries	X	X		X
291 000	200	Termination Benefits - Employee Benefits	X	X		
292 000	200	Other Retiree Payments - Employe Benefits	X	X		
299 000	100	Other Support Services - Salaries			X	X
299 000	200	Other Support Services - Employe Benefits			X	X
299 000	300	Other Support Services - Purchased Services			X	X
299 000	400	Other Support Services - Non-Capital Objects			X	X
299 000	900	Other Support Services - Other Objects			X	X
		72 PRIVATE PURPOSE TRUST FUND				
100 000	000	Instruction			X	X
200 000	000	Support Services			X	X
300 000	000	Community Services			X	X
420 000	900	Trust Fund Disbursements			X	X
		80 COMMUNITY SERVICES FUND				
100 000	000	Instruction			X	X
200 000	000	Support Services (Non 290000)			X	X
291 000	200	Termination Benefits - Employee Benefits	X	X		
292 000	100	Other Retiree Payments - Salaries	X	X		

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
292 000	200	Other Retiree Payments - Employe Benefits	X	X		
299 000	100	Other Support Services - Salaries			X	X
299 000	200	Other Support Services - Employe Benefits			X	X
299 000	300	Other Support Services - Purchased Services			X	X
299 000	400	Other Support Services - Non-Capital Objects			X	X
299 000	900	Other Support Services - Other Objects			X	X
300 000	000	Community Services			X	X
		90 PACKAGE/COOPERATIVE FUND (Funds 91,93, 99)				
110 000	100	Undifferentiated Curriculum - Salaries			X	X
110 000	200	Undifferentiated Curriculum - Employe Benefits			X	X
110 000	300	Undifferentiated Curriculum - Purchased Services			X	X
110 000	400	Undifferentiated Curriculum - Non-Capital Objects			X	X
110 000	900	Undifferentiated Curriculum - Other Objects			X	X
120 000	100	Regular Curriculum - Salaries			X	X
120 000	200	Regular Curriculum - Employe Benefits			X	X
120 000	300	Regular Curriculum - Purchased Services			X	X
120 000	400	Regular Curriculum - Non-Capital Objects			X	X
120 000	900	Regular Curriculum - Other Objects			X	X
130 000	100	Vocational Curriculum - Salaries			X	X
130 000	200	Vocational Curriculum - Employe Benefits			X	X
130 000	300	Vocational Curriculum - Purchased Services			X	X
130 000	400	Vocational Curriculum - Non-Capital Objects			X	X
130 000	900	Vocational Curriculum - Other Objects			X	X
140 000	100	Physical Curriculum - Salaries			X	X
140 000	200	Physical Curriculum - Employe Benefits			X	X
140 000	300	Physical Curriculum - Purchased Services			X	X
140 000	400	Physical Curriculum - Non Capital Objects			X	X
140 000	900	Physical Curriculum - Other Objects			X	X
160 000	100	Co-Curricular Activities - Salaries			X	X
160 000	200	Co-Curricular Activities - Employe Benefits			X	X
160 000	300	Co-Curricular Activities - Purchased Services			X	X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
160 000	400	Co-Curricular Activities - Non-Capital Objects			X	X
160 000	900	Co-Curricular Activities - Other Objects			X	X
170 000	100	Other Special Needs - Salaries			X	X
170 000	200	Other Special Needs - Employe Benefits			X	X
170 000	300	Other Special Needs - Purchased Services			X	X
170 000	400	Other Special Needs - Non Capital Objects			X	X
170 000	900	Other Special Needs - Other Objects			X	X
291 000	200	Termination Benefits - Employee Benefits	X	X		
292 000	100	Other Retiree Payments - Salaries	X	X		
292 000	200	Other Retiree Payments - Employe Benefits	X	X		
299 000	100	Other Support Services - Salaries			X	X
299 000	200	Other Support Services - Employe Benefits			X	X
299 000	300	Other Support Services - Purchased Services			X	X
299 000	400	Other Support Services - Non-Capital Objects			X	X
299 000	900	Other Support Services - Other Objects			X	X
All Other Support Services Functions (non-290000):						
200 000	100	Support Services - Salaries			X	X
200 000	200	Support Services - Employe Benefits			X	X
200 000	300	Support Services - Purchased Services			X	X
200 000	400	Support Services - Non-Capital objects			X	X
200 000	700	Support Services - Insurance and Judgments			X	X
200 000	900	Support Services - Other Objects			X	X
		Subtotal	$	$	$	$
		Unadjusted Indirect Cost Rates				
		10 GENERAL FUND				
110 000	500	Undifferentiated Curriculum - Capital Objects				X
120 000	500	Regular Curriculum - Capital Objects				X
130 000	500	Vocational Curriculum - Capital Objects				X
140 000	500	Physical Curriculum - Capital Objects				X
160 000	500	Co-Curricular Activities - Capital Objects				X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
170 000	500	Special Needs - Capital Objects				X
210 000	500	Pupil Services - Capital Objects				X
220 000	500	Instructional Services Staff - Capital Objects				X
230 000	500	General Administration - Capital Objects				X
240 000	500	School Building Administration - Capital Objects				X
251 000	500	Direction of Business - Capital Objects				X
252 000	500	Fiscal - Capital Objects				X
253 000	500	Operation - Capital Objects				X
254 000	500	Maintenance - Capital Objects				X
255 000	500	Facilities Acquisition/Remod. -Capital Objects				X
256 000	500	Pupil Transportation - Capital Objects				X
258 000	500	Internal Services - Capital Objects				X
259 000	500	Other Business Administration - Capital Objects				X
260 000	500	Central Services - Capital Objects				X
270 000	500	Insurance and Judgments - Capital Objects				X
280 000	000	Debt Service				X
290 000	500	Other Support Services - Objects				X
410 000	000	Interfund Transfers				X
490 000	000	Other Non-Program Transactions				X
		20 SPECIAL PROJECTS FUND (Funds 21,23,27,29)				
110 000	500	Undifferentiated Curriculum - Capital Objects				X
120 000	500	Regular Curriculum - Capital Objects				X
130 000	500	Vocational Curriculum - Capital Objects				X
140 000	500	Physical Curriculum - Capital Objects				X
150 000	500	Special Curriculum - Capital Objects				X
160 000	500	Co-Curricular Activities - Capital Objects				X
170 000	500	Special Needs - Capital Objects				X
200 000	500	Support Services - Capital Objects				X
200 000	600	Support Services - Debt Retirement				X
400 000	000	Non-Program Transactions				X
		30 DEBT SERVICE FUND (Funds 38 and 39)				X

Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Total Cost
		40 CAPITAL PROJECTS FUND (Funds 41, 48, 49)				X
		50 FOOD SERVICE FUND				X
250 000	500	Business Administration - Capital Objects				X
257 000	410	Food Service--General Supplies including Food				X
260 000	500	Central Services - Capital Objects				X
270 000	500	Insurance and Judgments - Capital Objects				X
280 000	000	Debt Services				X
290 000	500	Other Support Services - Capital Objects				X
400 000	000	Non-Program Transactions				X
		72 PRIVATE PURPOSE TRUST FUND				
490 000	900	Adjustments and Refunds				X
		73 EMPLOYEE BENEFIT TRUST FUND				
400 000	900	Other				X
		80 COMMUNITY SERVICE FUND				
400 000	000	Non-Program Transactions				X
		90 PACKAGE/COOPERATIVE FUND (Funds 91, 93,99)				
110 000	500	Undifferentiated Curriculum - Capital Objects				X
120 000	500	Regular Curriculum - Capital Objects				X
130 000	500	Vocational Curriculum - Capital Objects				X
140 000	500	Physical Curriculum - Capital Objects				X
160 000	500	Co-Curricular Activities - Capital Objects				X
170 000	500	Special Needs - Capital Objects				X
200 000	500	Support Services - Capital Objects				X
200 000	600	Debt Retirement				X
400 000	000	Non-Program Transactions				X
		TOTAL COST				$

Cooperative Educational Service Agency # _____
Indirect Cost Rate
2012-13 Fiscal Year
Based on 2010-11 Expenditures

Fund	Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Excluded Cost	Total Cost
25	200 000	100	Salaries			X		X
25	200 000	200	Total Employe Benefits			X		X
25	200 000	310	Personal Services	X	X			X
25	200 000	320	Property Services		X			X
25	200 000	330	Utilities		X			X
25	200 000	340	Total Travel			X		X
25	200 000	350	Communication	X	X			X
25	200 000	360	Data Processing	X	X			X
25	200 000	370	Educational Services	X	X			X
25	200 000	380	Inter-Governmental Transfers				X	X
25	200 000	390	Interfund Payments	X	X			X
25	200 000	400	Total Non-Capital Objects	X	X			X
25	200 000	500	Total Capital Objects				X	X
25	200 000	600	Total Debt Retirement				X	X
25	200 000	710	Agency Insurance	X	X			X
25	200 000	720	Judgments and Settlements			X		X
25	200 000	730	Unemployment Compensation			X		X
25	200 000	790	Other Insurance and Judgments			X		X
25	200 000	900	Other Objects			X		X
25	400 000	000	Non-Program Transfers				X	X
			TOTAL - General Administration Fund 25	XXX	XXX	XXX	XXX	XXX

Fund	Function	Object	Account Name	Indirect Restricted	Indirect Unrestricted	Direct Cost	Excluded Cost	Total Cost
21	000 000	000	State Projects			X		X
22	000 000	000	Federal ECIA Projects			X		X
24	000 000	000	Federal Hand. Projects			X		X
29	000 000	000	Other Special Projects			X		X
30	000 000	000	Debt Service Fund				X	X
40	000 000	000	Capital Projects Fund				X	X
50	000 000	000	Food Service Fund--Non Supplies and Food			X		X
50	257 000	410	Food Service Fund--Supplies and Food				X	X
60	000 000	000	Internal Fund			X		X
75	000 000	000	Cash Equity Trust Fund				X	X
80	000 000	000	Deferred Classification Fund				X	X
91	000 000	000	CESA Package Services Fund				X	X
97	000 000	000	General Education Shared Serv. Fund			X		X
98	000 000	000	General Non-Education Shared Serv. Fund			X		X
99	000 000	000	Miscellaneous Fund			X		X
			TOTAL ALL FUNDS	XXX	XXX	XXX	XXX	XXX
			Indirect Cost Rates: **Unrestricted** **Restricted**					