

Federal Child Nutrition Indirect Cost Information Form

Indirect Cost Responsibility

The Sponsor is responsible for ensuring that the school food service operates on a nonprofit basis, and safeguards assets of the school food service and ensure that they are only used for authorized purposes. The Sponsor is charged with ensuring that only allowable costs are paid with Nonprofit School Food Service Funds and costs are properly classified as direct or indirect. Guidance for Indirect Cost can be found in the USDA Indirect Cost Manual.

Sponsor Name	Jefferson County Public Schools
CNIPS ID	10185

Indirect Cost Rate Amount

(check appropriate box)

Will collect indirect cost from food service at the full non-restricted rate approved by KDE.	<input type="checkbox"/>
Will collect indirect cost at a rate less than the non-restricted rate approved by KDE. List rate if less.	<input checked="" type="checkbox"/> Rate: 13.19%

Note: *This decision can be changed at any point in the school year. If there is a change, please resubmit this form to SCN with updated information.*

Details: include NSLP, SBP, SFSP, CACFP at-risk as applicable

(provide responses to each question)

List Benefit Codes (from EERP) to be used to determine payment.	0211, 0213, 0215,0221,0222,00231,0232, 0253, 0260 and 0298.
List labor Codes (from EERP) to be used to determine payment.	011013, 011039, 013014, 013050,013053, 013061, 013070, 013072,013073,013075, 013079, 013080, 013082, 013084, 013086, 013087, 013089, 013091, 013097, 013183, 013195, 0140, 015031, 015052, 015081 and 013096.
Frequency of Payment (monthly, annually, other). Please describe.	Monthly
Describe internal procedure in place to ensure correct amount is taken: Indirect costs are charged monthly and calculated using an indirect cost worksheet. An annual audit is performed to ensure the accuracy of these costs.	

Adjustments to Approved KDE Rate

(please check appropriate box)

Adjustments were NOT made to the indirect cost pool.	<input checked="" type="checkbox"/>
Adjustments were made to the indirect cost pool.	<input type="checkbox"/>
Please describe adjustments and include EERP codes: NA.	

Assurance of Understanding

By signing this form, the following assurances are understood:

- The non-restricted rate issued by the Kentucky Department of Education is used to calculate indirect cost.
- Indirect cost payment cannot exceed the allowable amount as determined by the agreed upon rate.
- Indirect costs cannot be taken outside of the program year unless an agreement is in place in advance and all parties agree and acknowledge the agreement.
- This information is only valid for this school year.

Superintendent Signature	Date

Finance Officer Signature	Date

Child Nutrition Director Signature	Date
<i>Terina Edington</i>	<i>4-2-2026</i>