

**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	Boone County Board of Education
CNIPS ID	10128

Indirect Cost Rate Amount

(check appropriate box)

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

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.	0221 0222 0231 0232 0291 0292
List labor Codes (from EERP) to be used to determine payment.	0130 0131 0150
Frequency of Payment (monthly, annually, other). Please describe.	Monthly
Describe internal procedure in place to ensure correct amount is taken: A Year-To-Date Budget Report is ran at the end of each month to get the monthly total for the codes above in Fund 51. The approved non-restricted rate is applied to the grand total of the salary and benefit expenses in Fund 51. An associate from Food Service and Finance calculate the amount and confirm with each other that the amount is correct each month.	

Adjustments to Approved KDE Rate


(please check appropriate box)

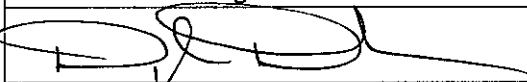
Adjustments were NOT made to the indirect cost pool.	<input type="checkbox"/>
Adjustments were made to the indirect cost pool.	<input checked="" type="checkbox"/>
Please describe adjustments and include EERP codes: 0130 0251 0260 0342 0522 0523 0525 0529	

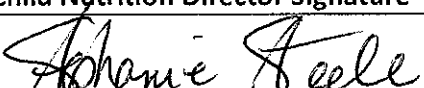
Assurance of Understanding

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
	6/10/26

Child Nutrition Director Signature	Date
	6/15/26

