

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	37,682,929.43
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	5,660,000.00

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Approximately 40 FTE providing temporary staffing support across Human Resources, Payroll, Budget, and Systems Case Management.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	848,507,092.39
--	----------------

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	5.11%
---	-------

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	26,002,087.69
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	20,452,535.14

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	1,294,142.11
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,985,398.23
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	51,734,163.17
9. Carry-Forward Adjustment (Part IV, Line F)	(3,424,306.67)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	48,309,856.50
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	621,836,878.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	162,699,579.05
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	150,709,110.17
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,788,319.01
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	105,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	136,640.20
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	14,441,755.48
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,211,005.07
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	33,264,588.03
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	74,006,739.34
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	342,662.67
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	45,894,643.29
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,537,835.36
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,129,974,756.43

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 4.58%**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fq/ac/ic)(Line A10 divided by Line B19) 4.28%**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>51,734,163.17</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,901,988.11
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(8,358,545.95)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.31%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (16.18%) times Part III, Line B19); zero if positive	<u>(3,424,306.67)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,424,306.67)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.28%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1712153.34) is applied to the current year calculation and the remainder (\$-1712153.33) is deferred to one or more future years:	4.43%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1141435.56) is applied to the current year calculation and the remainder (\$-2282871.11) is deferred to one or more future years:	4.48%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(3,424,306.67)</u>

Approved
indirect cost
rate: 4.31%

Highest rate
used in any
program: 16.18%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,444,686.39	16,852.25	0.26%
01	3010	3,620,031.94	585,605.00	16.18%
01	3060	144,003.12	6,206.47	4.31%
01	3061	47,145.25	2,031.95	4.31%
01	3182	1,387,815.09	23,799.83	1.71%
01	3214	9,398,606.31	18,078.70	0.19%
01	3305	888,131.39	101,334.91	11.41%
01	3308	201,495.07	8,681.61	4.31%
01	3310	10,238,178.03	452,219.13	4.42%
01	3311	248,802.14	10,723.35	4.31%
01	3312	2,582,972.49	81,695.72	3.16%
01	3315	268,952.18	11,580.06	4.31%
01	3318	47,501.00	2,047.28	4.31%
01	3385	156,833.43	6,719.57	4.28%
01	3395	17,042.00	734.53	4.31%
01	3410	85,105.91	3,710.79	4.36%
01	4035	1,888,759.17	57,272.00	3.03%
01	4123	71,204.92	3,167.85	4.45%
01	4124	1,851,360.59	50,510.51	2.73%
01	4127	260,702.90	36,338.00	13.94%
01	4203	2,346,818.71	101,148.08	4.31%
01	4510	27,618.76	1,190.36	4.31%
01	5632	306,483.94	13,209.30	4.31%
01	5634	437,554.28	18,858.59	4.31%
01	5810	9,791,790.12	95,083.17	0.97%
01	6010	4,913,717.89	166,987.49	3.40%
01	6266	5,014,747.35	51,648.93	1.03%
01	6332	1,920,176.68	29,874.26	1.56%
01	6385	200,069.46	6,844.65	3.42%
01	6387	2,098,428.16	104,465.65	4.98%
01	6388	5,883,670.79	168,798.43	2.87%
01	6500	140,459,354.52	6,063,656.98	4.32%
01	6510	542,709.92	23,390.69	4.31%
01	6520	366,219.58	15,779.78	4.31%
01	6536	866,677.36	37,353.54	4.31%
01	6537	3,631,431.36	168,090.98	4.63%

**San Francisco Unified
San Francisco County**

**Budget, July 1
2022-23 Estimated Actuals**

Exhibit A: Indirect Cost Rates Charged to Programs

**38 68478 0000000
Form ICR
E8B97BKHTY(2023-24)**

01	6546	736,710.49	56,683.32	7.69%
01	6690	619,983.04	26,721.05	4.31%
01	6762	1,089,679.92	1,446.17	0.13%
01	7220	155,306.31	6,693.70	4.31%
01	7412	1,420,998.71	64,004.00	4.50%
01	7413	181,333.08	8,167.00	4.50%
01	7810	5,686,759.02	67,780.89	1.19%
01	8150	30,377,277.10	1,309,822.84	4.31%
01	9010	255,327,593.82	1,717,114.75	0.67%
11	6391	342,662.67	29,767.61	8.69%
12	3010	1,969,754.12	64,623.14	3.28%
12	5025	15,221,661.74	551,712.00	3.62%
12	6105	23,006,200.59	795,192.00	3.46%
12	9010	5,600,204.31	20,000.00	0.36%
13	5310	13,393,542.73	581,036.31	4.34%
13	5320	1,429,556.79	64,319.30	4.50%