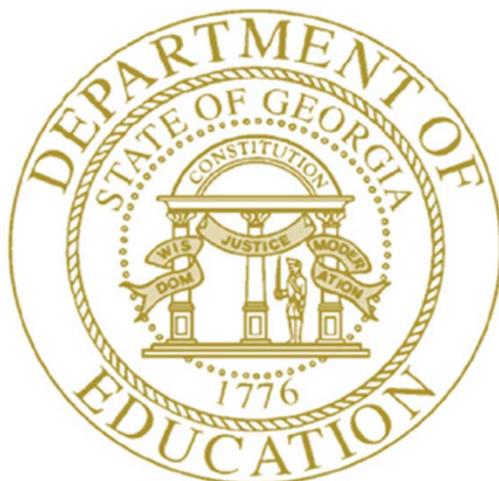


Financial Review

Indirect Cost

User's Guide



Georgia Department of Education

Indirect Cost Users Guide

Overview

The Indirect Cost application is a Web-based system that allows anyone having access to view indirect cost reports for the school system or systems for which they are authorized. Indirect Cost information is organized by school system and fiscal year.

Purpose and Scope

This user's guide provides a comprehensive description of the Indirect Cost application and its operation. It includes step-by-step instructions for all tasks available to users in the application. It also includes explanations, descriptions, and essential user-related reference information for these tasks.

What is the Indirect Cost Application?

The Indirect Cost Web application is an automated system that takes the place of the manual method used in the past for filing indirect cost plans. Formerly, local school systems have had the responsibility for preparing their own indirect cost plans and submitting them to the Georgia Dept. of Education for approval. The DOE has developed this application to calculate your indirect cost rate based on the information submitted in your DE 046 for the year that ended June 30, 20XX. We have calculated both restricted and non-restricted rates for each system. We hope this will greatly speed the process and reduce confusion and miscalculations.

You are not required to recover indirect costs from any of the federal grants and contracts. This is a local school system decision. You may elect to claim indirect cost at a rate less than that calculated and approved; however, in no instance can a rate that exceeds the maximum be used.

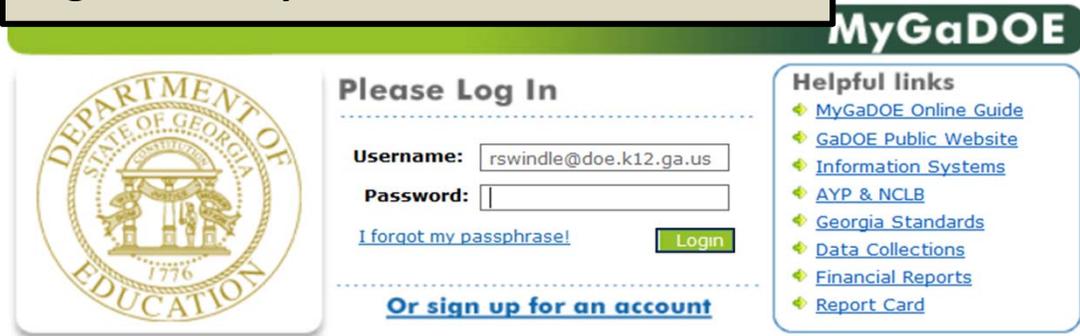
Normally, systems file for a restricted indirect cost rate rather than a non-restricted rate. The difference between the two is that (generally) costs which would be incurred with or without Federal funding are reclassified to the direct cost base for computational purposes in restricted plans, and indirect cost in non-restricted plans. Specifically, this includes operational and maintenance type costs. Systems may use a non-restricted rate if they anticipate using the rate for other administrative purposes, or for Federal funds without non-supplanting requirements.

Upon completion of the federal grant or contract, the indirect cost amount claimed may not exceed the amount computed by multiplying the approved indirect cost rate by the amount actually expended for direct cost. This figure is minus any costs for capital outlay, debt service, or election expenses, unless the election is required by a program statute.

Audience

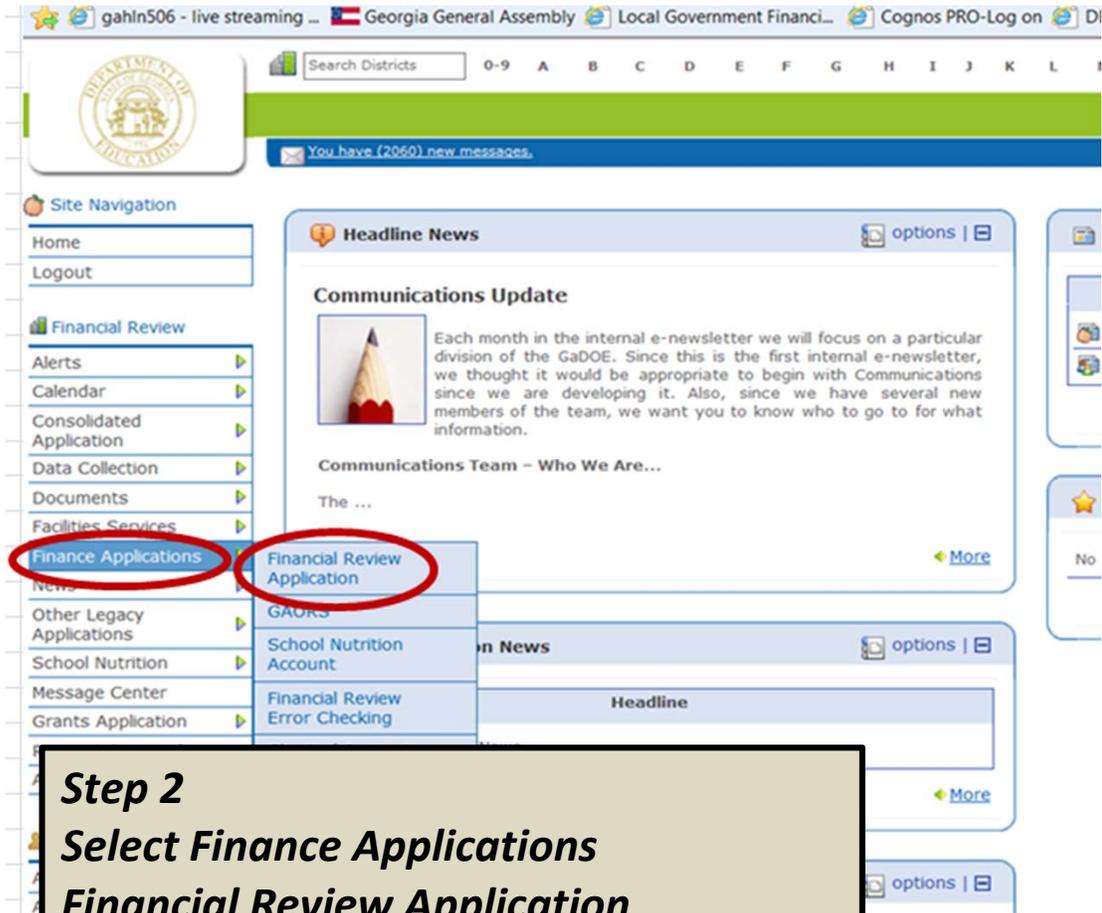
The primary audience for the Indirect Cost application is the central office staff of the public school systems throughout the state. In addition, there are a few users from the Dept. of Education (DOE) central office in Atlanta. This guide is designed and written for all of these users.

Step 1.
Log-In to the portal.



The image shows the MyGaDOE login page. On the left is the Department of Education logo. The main section is titled "Please Log In" and contains a "Username:" field with the value "rswindle@doe.k12.ga.us", a "Password:" field, a "Login" button, and a link for "I forgot my passphrase!". Below the login fields is a link to "Or sign up for an account". On the right, under "Helpful links", there are several links: "MyGaDOE Online Guide", "GaDOE Public Website", "Information Systems", "AYP & NCLB", "Georgia Standards", "Data Collections", "Financial Reports", and "Report Card".

This website requires Cookies be enabled in your browser.



The image is a screenshot of the MyGaDOE portal. At the top, there is a search bar for "Search Districts" and a navigation menu with letters A through L. Below the search bar is a notification: "You have (2060) new messages." On the left side, there is a "Site Navigation" menu with items like "Home", "Logout", "Financial Review", "Alerts", "Calendar", "Consolidated Application", "Data Collection", "Documents", "Facilities Services", "Finance Applications", "News", "Other Legacy Applications", "School Nutrition", "Message Center", and "Grants Application". The "Finance Applications" item is circled in red. In the main content area, there is a "Headline News" section with a "Communications Update" article. Below the article, there is a "Financial Review Application" link, which is also circled in red. Other links in the "Financial Review" section include "GAORS", "School Nutrition Account", and "Financial Review Error Checking".

Step 2
Select Finance Applications
Financial Review Application

Step 3
Select Reports

ports Fiscal Year

Georgia Department of Education

State Superintendent of Schools
Financial Review System for 602 Atkinson County
Data Collection System
Office of Technology Services

Main Menu

 [Reports](#) ←

2011 Actuals : [System Signed Off For Financial Report On 09/30/2011 02:40:51](#)
2012 Budget : [System Signed Off For Budget \(2012\) Report On 09/30/2011 02:41:43](#)
2011 Budget : [System Signed Off For Budget \(2011\) Report On 09/30/2011 02:42:24](#)



Financial (Actuals) Reports For Fiscal Year Ending June 30, 2011 :

System Level Reports :
[FIN003 Financial Analysis Report](#)

Budget System Level Reports For Fiscal Year Ending June 30,2012 :

System Level Reports :
[FIN010 Budget Analysis Report](#)

Budget System Level Reports For Fiscal Year Ending June 30,2011 :

System Level Reports :
[FIN010 Budget Analysis Report](#)

Other Reports:

[Basic Financial Reports](#)
[Minimum Direct Classroom Expenditure Reports](#)
[Financial Comparison Reports](#)
[FIN0100 Superintendent, Resa Director, Technical Institute Director Actual Salaries](#)
[FIN0101 Superintendent, Resa Director, Technical Institute Director Budgeted Salaries](#)
[FIN0102 DE046 School Nutrition comparison](#)

Indirect Reports:

[Fin Indirect Reports Menu \(2011\)](#)
[Fin Indirect Reports Menu \(2012\)](#)
[Fin Indirect Reports Menu \(2013\)](#) ←

May have to Adjust Sliders (both) to See the Bottom Section

Step 4
Indirect Reports: Select the Fiscal Year

For Federal Grants Issued by Ga DOE

Georgia Department of Education
State Superintendent of Schools
Financial Indirect Cost Reports For 602 Atkinson County
Data Collection System
Office of Technology Services

For Federal Grants Issued by Entity Other than Ga DOE (Direct)

- [FIN DE591 Restricted Plan](#)
- [FIN DE592 Restricted Plan](#)
- [Restricted Rates Adjustment Menu](#)

- [FIN DE591 Non Restricted Plan](#)
- [FIN DE592 Non Restricted Plan](#)
- [Non Restricted Rates Adjustment Menu](#)

Step 5
Choose Which Rate - Restricted or Non Restricted?

Georgia Department of Education
State Superintendent of Schools
Financial Indirect Cost Reports For 602 Atkinson County
Data Collection System
Office of Technology Services

- [FIN DE591 Restricted Plan](#)
- [FIN DE592 Restricted Plan](#)
- [Restricted Rates Adjustment Menu](#)

- [FIN DE591 Non Restricted Plan](#)
- [FIN DE592 Non Restricted Plan](#)
- [Non Restricted Rates Adjustment Menu](#)

Indirect Cost Reports: Select the level of detail

- 1** Summary Level - Contains the Rate
- 2** Detail Level - All Funds Combined
- 3** Request a Different Rate

Indirect Cost Users Guide

Agrees with the "All Funds" DE046

Totals by Function from the Detail Report

1

RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING 2013

Atkinson County
SCHOOL SYSTEM/RESA

Account Description No.	Total All Funds Expenditures	Expenditures Excluded	Expenditures Not Allowable	Expenditures Indirect	Expenditures Direct
1000 - 000 INSTRUCTION	9,762,640.34	36,851.85			9,725,788.49
2100 - 000 PUPIL SERVICES	341,738.74	943.84			340,794.90
2210 - 000 IMPROVEMENT OF INSTRUCTIONAL SERVICES	460,131.23	847.86			459,283.37
2220 - 000 EDUCATIONAL MEDIA SERVICES	304,950.02	1,001.66			303,948.36
2300 - 000 GENERAL ADMINISTRATION	515,268.61	16,537.67	235,570.08	28,198.89	234,961.97
2400 - 000 SCHOOL ADMINISTRATION	991,040.06	2,518.98	988,521.08		
2500 - 000 SUPPORT SERVICES - BUSINESS	258,322.85	326.54		256,931.31	1,065.00
2600 - 000 MAINTENANCE AND OPERATION OF PLANT SERVICES	1,150,732.65	10,341.34			1,140,391.31
2700 - 000 STUDENT TRANSPORTATION SERVICE	828,172.56	171,998.02			656,174.54
2900 - 000 OTHER SUPPORT SERVICES	90,058.22	24,463.00			65,595.22
3100 - 000 SCHOOL NUTRITION PROGRAM	1,119,454.89	586,623.73			532,831.16
4000 - 000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	580,102.82	571,274.53			8,828.29
5000 - 000 OTHER OUTLAYS	1,542,438.08	1,542,438.08			
5100 - 000 DEBT SERVICE	667,275.00	667,275.00			
6000 - 000 TOTAL EXPENDITURES AND OTHER USES	18,612,326.07	3,633,442.10	1,224,091.16	285,130.20	13,469,662.61

Actual Indirect Cost (Column D from this plan) : 285,130.20

FY 2011 Carry-Forward Adjustments : 27,547.20

1. NET TOTAL : 312,677.40

Direct Cost + Not Allowable Expenditures : 14,693,753.77

times 2011 Approved Indirect Cost Rate % : 1.89

2. TOTAL : 277,711.95

Line1 Minus Line2 = Under/Over Recovered Amount : 34,965.45

Indirect Cost Plan Rate (Restricted) = $\frac{\text{Indirect Cost (+ or -) Under/Over Recovered Amount}}{\text{Expenditures Not Allowable + Direct Cost}}$ = 2.18%

Rate Calculation

Indirect Cost Rate to Use

You can Print / Save this report as a pdf file.

Indirect Cost Users Guide

2

RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING 2013

Atkinson County
SCHOOL SYSTEM/RESA

Account Description No.	Total All Funds Expenditures	Expenditures Excluded	Expenditures Not Allowable	Expenditures Indirect	Expenditures Direct
1000 - 110 TEACHERS	5,169,429.00				5,169,429.00
1000 - 112 PREKINDERGARTEN TEACHER	337,831.64				337,831.64
1000 - 113 SUBSTITUTE	91,730.00				91,730.00
1000 - 115 EXTENDED DAY - TEACHERS	12,186.59				12,186.59
1000 - 117 EXTENDED YEAR	9,733.78				9,733.78
1000 - 118 ART,MUSIC,PE	336,935.64				336,935.64
1000 - 140 AIDES AND PARAPROFESSIONALS	372,462.43				372,462.43
1000 - 161 TECHNOLOGY SPECIALIST	103,623.36				103,623.36
1000 - 172 ELEMENTARY COUNSELOR	123,057.00				123,057.00
1000 - 173 SECONDARY COUNSELOR	117,161.00				117,161.00
1000 - 199 Other Salaries and Compensation	66,254.36				66,254.36
1000 - 210 State Health Insurance	1,121,892.06				1,121,892.06
1000 - 220 FICA	480,714.23				480,714.23
1000 - 230 Teachers Retirement System	671,477.65				671,477.65
1000 - 270 On Behalf Payments	29,256.85	29,256.85			
1000 - 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	27,149.82				27,149.82
1000 - 430 REPAIR AND MAINTENANCE SERVICES	597.25				597.25
1000 - 530 COMMUNICATION	0.00				0.00
1000 - 580 TRAVEL - EMPLOYEES	1,068.18				1,068.18
1000 - 595 OTHER PURCHASED SERVICES	125,444.91				125,444.91
1000 - 610 SUPPLIES	275,081.49				275,081.49
1000 - 612 COMPUTER SOFTWARE	114,469.96				114,469.96
1000 - 615 EXPENDABLE EQUIPMENT	101,066.60				101,066.60
1000 - 616 EXPENDABLE COMPUTER EQUIPMENT	87,896.72				87,896.72
1000 - 641 TEXTBOOKS	187,859.31				187,859.31

↑↑↑
All Funds Combined Expenditures by Function & Object

↑
Agrees with the "All Funds" DE046

↑↑↑
Expenditures sorted by Indirect Cost Category. Totaled by Function and transferred to the Summary Sheet where the Indirect Cost Rate is Calculated

3 Welcome to MyGaDOE

You have 1 messages. Help - Docket | Online Documentation

Select Report to be Displayed | Select Indirect Cost Reports | Fiscal Year

Indirect Cost Adjustment Report

Georgia Department of Education

Indirect Restricted Rate Cost Adjustment Report

System: 602 Atkinson County

Current Restricted Indirect Cost Rate	←	2.18
Proposed Restricted Indirect Cost Rate	←	
Comments		

Cancel Modify Rate Reset

This is the page where the district may request a different rate than the one that was calculated. Space is provided for comments.

Please email Financial Review to notify them you have requested a new rate. You will need to provide documentation to support the rate change.

Log-Off

There is no formal logoff procedure for the Indirect Cost application. When you finish a work session, either exit the browser or enter another address (URL) in the Address field.