

2026-2027 Indirect Cost Summary

Complete required information with supporting documentation for prior fiscal year, 2025-2026.

Contracting Entity (CE) ID #:	Completed by Name:
CE Name:	Title :
Fund Type:	Telephone # :
	Email:

The cost items that will be included as indirect costs must be indicated in the Contracting Entity's (CE's) indirect plan and in the CE's financial management procedures. ARM Financial Systems Section 16.

Documents to Provide with Indirect Cost Summary Form

Indirect Cost Rate Agreement (ICRA)

Statement of Revenues and Expenses listing revenues and expenditures by category

Documentation of the indirect cost rate used

Documentation of the direct cost base dollar amount used

The calculation used to obtain the amount of indirect costs charged to the School Food Authority (SFA)

Indirect Costs

Indirect Cost Rate Agreement

1. Did the SFA obtain an approved indirect cost rate from the State Education Agency (SEA) or other State Agency?

Yes

No

Please indicate your approved indirect cost rate:

Restricted Rate

Unrestricted Rate

Indirect Cost used in developing indirect costs:

IDC Rate Used

2. If the SFA was charged an indirect cost rate less than provided for in the indirect cost rate agreement, was there documentation explaining how the difference would be handled with the nonprofit school food service account (loan or forgiveness/gift)?

Yes

No

N/A

Comments:

Indirect Cost Rate Agreement

3. Did the SFA apply the correct indirect cost rate for the appropriate year?

Response to be completed
by State Agency

4. Did the SFA apply the indirect cost rate to the correct direct cost base?

Response to be completed
by State Agency

Indirect Cost Consistency



5. Were school food service accounts charged indirect costs consistently across the SFA?

(The CE must ensure that the nonprofit school food service account is charged a proportional amount of actual allowable indirect costs that is consistent with the amount all programs are charged for indirect costs.)

Response to be completed
by State Agency

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Yes

No

6. Is the nonprofit school food service account being charged for indirect costs paid during past years through the general fund? If **Yes**, record the years and amounts in the comment box below.

Comments:

7. If indirect costs were charged to the nonprofit school food service account but had not been charged in previous years, did a loan agreement exist? If **Yes**, record the date of the loan agreement in the comment box below.

Yes

No

N/A

Comments:

Proper Classification of Costs (Direct/Indirect)



8. Confirm that the nonprofit school food service account was not charged directly for expenses that were included in the indirect cost pool (double dipping). Did such charges occur?

Response to be completed
by State Agency

Verification of Indirect Cost Documentation

9. Did the SFA have documentation to support the indirect costs charged to the nonprofit school food service account?

Response to be completed
by State Agency