



State Board of Education

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Commissioner of Education

May 11, 2026, Revised

Ms. Heather Frederick
Palm Beach County School District
3300 Forest Hill Boulevard, Suite A-306
West Palm Beach, Florida 33406

Ms. Frederick,

Your indirect cost proposal for fiscal year 2026-2027 has been reviewed and the restricted rate of 2.61% and unrestricted rate of 15.63% is approved with an effective date of July 1, 2026, through June 30, 2027.

If you have any questions, please call Dwayne Gordon at (850) 245-0851.

Sincerely,

Matt Kirkland
Chief Comptroller

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY
CERTIFICATION AND REQUEST FOR AUTHORIZED INDIRECT COST RATE
PLAN A**

I certify that the information contained herein has been prepared in accordance with the instructions issued by the State of Florida Department of Education, conforms with the criteria in 2 CFR 200, and is correct to the best of my knowledge and belief. No costs other than those incurred by this agency have been included in the indirect cost rate application. The same costs that have been treated as indirect costs have not been and will not be claimed as direct costs, and similar types of costs have been accorded consistent treatment. All expenditures detailed on the application form have been made, and records supporting them have been maintained and are available for audit.

In addition, I certify that the distribution based used is Modified Total Direct Cost (MTDC). MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first **\$50,000** of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of **\$50,000**. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

We hereby apply for the following indirect cost rate:

Federal Programs - Restricted with Carry Forward 2.61%	Federal Programs - Unrestricted with Carry Forward 15.63%
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I further certify that all data on this form are referenced to the District Superintendent's Annual Financial Report to the Florida Commissioner of Education, ESE 145, and other pertinent financial records, for **Fiscal Year 2024-2025**, in conformance with the manual, Financial and Program Cost Accounting and Reporting for Florida Schools, and that all General Fund and Special Revenue Funds expenditures have been used.

 _____ Signature of District Superintendent 4/17/26 _____ Date Signed	 _____ Signature of Finance Officer 4/17/26 _____ Date Signed
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Your proposal has been accepted and the following rate approved:

Federal Programs - Restricted with Carry Forward 2.61%	Federal Programs - Unrestricted with Carry Forward 15.63%
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These rates become effective **July 1, 2026**, and remain in effect until **June 30, 2027**, and will apply to all eligible federally assisted programs as

 _____ Signature of Comptroller, Florida Department of Education	5/11/26 _____ Date Signed
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