



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

30 Meagher 0681 White Sul Spgs Pub Schls

0569 White Sulphur Spgs Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	911,350.63	911,350.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	30,423.07	30,423.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,816.74	15,816.74	0.00	0.00	0.00	0.00
222X Educational Media Services	46,494.73	46,494.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,677.83	88,677.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,014.33	104,014.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,478.52	6,105.05	31,373.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	255,618.86	255,618.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	68,458.85	68,458.85	0.00	0.00	0.00	0.00
31XX Food Services	119,630.59	119,630.59	0.00	0.00	0.00	0.00
33XX Community Services	3,151.21	3,151.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,168.76	11,168.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,899.32	0.20	0.00	6,899.12	0.00	0.00
Totals	1,699,183.44	1,660,910.85	31,373.47	6,899.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,699,183.44					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

30 Meagher 0681 White Sul Spgs Pub Schls

0570 White Sulphur Spgs H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	565,490.77	565,490.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,850.61	19,850.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,160.49	17,160.49	0.00	0.00	0.00	0.00
222X Educational Media Services	52,995.46	52,995.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,745.10	61,745.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	63,232.22	63,232.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,029.49	6,105.05	16,924.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	133,275.99	133,275.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	98,930.12	98,930.12	0.00	0.00	0.00	0.00
31XX Food Services	3,195.98	3,195.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,657.68	22,657.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,673.58	22,673.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	350,193.75	0.00	0.00	350,193.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,846.02	1.72	0.00	2,844.30	0.00	0.00
Totals	1,437,277.26	1,067,314.77	16,924.44	353,038.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,437,277.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0569 White Sulphur Spgs Elem	Indirect/Direct	31,373.47 / 1,660,910.85	1.89%	<input type="text"/>		
	LE 0570 White Sulphur Spgs H S	Indirect/Direct	16,924.44 / 1,067,314.77	1.59%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
		0569 White Sulphur Spgs Elem	0.0200	0.0176	0.0146	0.0145	1.89%
		0570 White Sulphur Spgs H S	0.0120	0.0123	0.0146	0.0145	1.59%
Line C	Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
		0569 White Sulphur Spgs Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0570 White Sulphur Spgs H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D	Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
		0569 White Sulphur Spgs Elem	0.0200	0.0176	0.0146	0.0145	<input type="text"/>
		0570 White Sulphur Spgs H S	0.0120	0.0123	0.0146	0.0145	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
		0569 White Sulphur Spgs Elem				1.63%	<input type="text"/>
		0570 White Sulphur Spgs H S				1.32%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
		0681 White Sul Spgs Pub Schls				1.48%	<input type="text"/>

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

30 Meagher 0681 White Sul Spgs Pub Schls

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.