



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 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	912,456.76	912,456.76	0.00	0.00	0.00	0.00
21XX Support Services - Students	69,992.84	69,992.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,098.39	14,098.39	0.00	0.00	0.00	0.00
222X Educational Media Services	52,221.37	52,221.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,035.46	101,035.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	107,097.70	107,097.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,556.37	7,826.73	28,729.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	221,049.08	215,447.06	0.00	5,602.02	0.00	0.00
27XX Student Transportation Services	72,206.83	72,206.83	0.00	0.00	0.00	0.00
31XX Food Services	120,653.54	120,653.54	0.00	0.00	0.00	0.00
33XX Community Services	175.25	175.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,963.23	10,176.24	0.00	3,786.99	0.00	0.00
4XXX Facilities Acquisition and Construction Services	40,993.55	0.00	0.00	40,993.55	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,945.45	0.00	0.00	1,945.45	0.00	0.00
Totals	1,764,445.82	1,683,388.17	28,729.64	52,328.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,764,445.82					

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 FY2015-16 Using FY14 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	605,779.41	605,779.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,018.66	20,018.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,693.88	11,693.88	0.00	0.00	0.00	0.00
222X Educational Media Services	47,113.49	47,113.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,427.68	74,427.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,835.88	59,835.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,217.37	7,826.73	14,390.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,902.68	141,902.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	106,653.23	106,653.23	0.00	0.00	0.00	0.00
31XX Food Services	3,944.98	3,944.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,025.01	27,025.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,986.60	33,986.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	31,440.33	0.00	0.00	31,440.33	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	754.92	25.38	0.00	729.54	0.00	0.00
Totals	1,186,794.12	1,140,233.61	14,390.64	32,169.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,186,794.12					

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0569 White Sulphur Spgs Elem Indirect/Direct 28,729.64 / 1,683,388.17	1.71%		

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 FY2015-16 Using FY14 Expenditures

LE 0570 White Sulphur Spgs H S Indirect/Direct 14,390.64 / 1,140,233.61 1.26%

Line B Preliminary Indirect Cost Rates

LE	2012	2013	2014	2015	2016
0569 White Sulphur Spgs Elem	0.0176	0.0146	0.0145	0.0148	1.71%
0570 White Sulphur Spgs H S	0.0123	0.0146	0.0145	0.0148	1.26%

Line C Approved Indirect Cost Rates

LE	2012	2013	2014	2015	2016
0569 White Sulphur Spgs Elem	0.0000	0.0000	0.0000	0.0000	
0570 White Sulphur Spgs H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2012	2013	2014	2015	2016
0569 White Sulphur Spgs Elem	0.0176	0.0146	0.0145	0.0148	
0570 White Sulphur Spgs H S	0.0123	0.0146	0.0145	0.0148	

Line E Five Year Average with 5% Discount

LE	2016	LE Reclaasified Rate
0569 White Sulphur Spgs Elem	1.49%	
0570 White Sulphur Spgs H S	1.31%	

Line F Average of LE's contained under one School System Code (SS)

0681 White Sul Spgs Pub Schls

Your Preliminary Rate by School System (SS) is:

1.40%

This same rate is applied to both EL and HS in the same SS

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 FY2015-16 Using FY14 Expenditures

* 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.