



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 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	950,986.19	950,625.61	0.00	360.58	0.00	0.00
21XX Support Services - Students	31,357.24	31,357.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,314.80	17,314.80	0.00	0.00	0.00	0.00
222X Educational Media Services	54,282.25	54,282.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,284.63	79,284.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	97,208.87	97,208.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,924.86	7,103.41	29,821.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	215,054.27	215,054.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	119,238.15	72,488.15	0.00	46,750.00	0.00	0.00
31XX Food Services	120,201.45	120,201.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,824.29	5,824.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	91,750.62	0.00	0.00	91,750.62	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,314.91	100.33	0.00	3,214.58	0.00	0.00
<b>Totals</b>	1,822,742.53	1,650,845.30	29,821.45	142,075.78	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,822,742.53					

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 FY2012-13 Using FY11 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	568,109.35	561,023.17	0.00	7,086.18	0.00	0.00
21XX Support Services - Students	38,681.77	38,681.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,210.79	2,210.79	0.00	0.00	0.00	0.00
222X Educational Media Services	45,055.09	45,055.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,825.44	45,825.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	66,434.05	66,434.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,347.61	7,103.41	15,244.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,679.17	138,679.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	154,377.02	107,627.02	0.00	46,750.00	0.00	0.00
31XX Food Services	1,369.51	1,369.51	0.00	0.00	0.00	0.00
33XX Community Services	25,263.25	13.25	0.00	25,250.00	0.00	0.00
34XX Extracurricular - Activities	25,998.39	25,998.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,337.03	15,337.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	40,569.21	0.00	0.00	40,569.21	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	916.10	0.00	0.00	916.10	0.00	0.00
<b>Totals</b>	1,191,173.78	1,055,358.09	15,244.20	120,571.49	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,191,173.78					

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 FY2012-13 Using FY11 Expenditures

#### 30 Meagher 0681 White Sul Spgs Pub Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0569 White Sulphur Spgs Elem	Indirect/Direct	29,821.45 / 1,650,845.30	1.81%	<input type="text"/>		
	LE 0570 White Sulphur Spgs H S	Indirect/Direct	15,244.20 / 1,055,358.09	1.44%	<input type="text"/>		
<b>Line B</b>	<b>Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
		0569 White Sulphur Spgs Elem	0.0171	0.0192	0.0200	0.0176	1.81%
		0570 White Sulphur Spgs H S	0.0121	0.0106	0.0120	0.0123	1.44%
<b>Line C</b>	<b>Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
		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"/>
<b>Line D</b>	<b>Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
		0569 White Sulphur Spgs Elem	0.0171	0.0192	0.0200	0.0176	<input type="text"/>
		0570 White Sulphur Spgs H S	0.0121	0.0106	0.0120	0.0123	<input type="text"/>
<b>Line E</b>	<b>Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
		0569 White Sulphur Spgs Elem				1.75%	<input type="text"/>
		0570 White Sulphur Spgs H S				1.17%	<input type="text"/>
<b>Line F</b>	<b>Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
		0681 White Sul Spgs Pub Schls				1.46%	<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.

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 FY2012-13 Using FY11 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.