

**Indirect-Restricted and Unrestricted
County Board of Education Fiscal Year 2015-2016**

Only include Funds 11, 12, 61, and 71

I. Total expenditures during 2013-2014	140,372,333.86
II. Exclusions	
A. Projects	
1. Total expenditures in Student Body Activities (Project 00Y89)	0
Total II-A	<u>0</u>
B. Programs/Functions (not included in above projects)	
1. Total expenditures in Facilities Acquisition & Construction (Program/Function X4XXX)	14,577.00
2. Total expenditures in Interfund Transfers (Program/Function X61XX)	9,301,608.78
3. Total expenditures in Other Transfers (Program/Function X62XX)	18,030.41
4. Total expenditures in Reserved (Program/Function X63XX)	0.00
Total II-B	<u>9,334,216.19</u>
C. Objects (not included in above projects or program/functions)	
1. Total expenditures in Capital Assets (Object 73X)	1,770,588.31
2. Total expenditures in Bus Replacement (Object 74X)	816,164.00
3. Total expenditures in Food and Food Supplies (Object 63X)	3,049,040.08
4. Total expenditures in Other Post Employment Benefits (OPEB) beyond pay-go portion (Object 217)	71,081.00
5. OPEB adjustment due to coding issues	0
Total II-C	<u>5,706,873.39</u>
Total Exclusions (add the totals of II-A, II-B, and II-C)	<u>15,041,089.58</u>

All expenditures in funds 11, 12, 61, and 71

Project 00Y89 - Student Body Activities

RSPFBS X4XXX - Fac Acq & Construction

RSPFBS X61XX - Interfund Trsnfs & Rsrvs

RSPFBS X62XX - Other Transfers

RSPFBS X63XX - Reserved

Obj 73X - Equipment

Obj 74X - Bus Repl.

Obj 63X - Food

Obj 217 - OPEB Accr.

**Exclude:
-Project
00Y89**

**Exclude:
-Project 00Y89
-RSPFBS X4XXX,
X61XX, X62XX, and
X63XX**

This OPEB adjustment will normally be zero. An adjustment is only made here if a county incorrectly codes the accrued ARC/non-pay-go portion of OPEB expense.

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Exclude Project 00Y89 - Student Body Activities

III. Unallowed Costs:

A. Enter the salaries, fixed charges, supplies and travel expenses of the board members, the superintendent, the assistant superintendent(s), principals and their secretaries that are included in Program/Functions

BD Members -- (X2311)

Superintendents -- (X2321)

Assistant Superintendents -- (X2324) **Restricted Rate Only**

Total III-A

177,285.44

354,920.56

313,687.89

845,893.89

RSPFBS X2311 - BOE Supervision

RSPFBS X2321 - Exec Admin-Supt Office

RSPFBS X2324 - Exec Admin-Asst Supt Office

For III-A, Include Only Objects:

1XX - Salaries

2XX - Fixed Charges/Benefits (with the exception of object 217)

58X - Travel

61X - General Supplies

65X - Supplies-Technology

69X - Control Level Equipment

811 - SBA Dues

815 - North Central Association Dues

819 - Other Fees

Per attachment J of OMB Circular 87, item 33

B. Enter all other costs determined to be unallowable in accordance with OMB Circular A-87, Attachment B, that are included in Program/Functions X23XX and X25XX. A detailed itemization of these costs must be submitted with the indirect cost plan.

--- (X23XX)

--- (X25XX)

--- (X26XX) **Unrestricted Rate Only**

Total III-B

Total Unallowed Costs (Add III-A and III-B)

-44,643.43

0.00

0.00

-44,643.43

801,250.46

Enter any adjustments for unallowable costs in X23XX, X25XX, X26XX.

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IV. Indirect Costs:

A. Enter the expenditures in Support Services - General Administration (Program/Function X23XX) that were not included previously in II or III, but **do not include federally funded projects.**

722,890.14

B. Enter the expenditures in Support Services - Central Services (Program/Function X25XX) that were not included previously in II or III, but **do not include federally funded projects.**

1,864,285.94

C. Enter the expenditures in Support Services - Operations and Maintenance (Program/Function X26XX) that were not included previously in II or III, but **do not include federally funded projects. Unrestricted Rate Only**

0.00

Total Indirect Costs (Add IV-A through IV-B)

2,587,176.08

V. Direct Costs (Item I less Items II, III, IV):

121,942,817.74

Computation of 2013-2014 restricted indirect costs rate - prior to carry-forward: (IV/III+V)

2.11

IV. A and B and C Inputs:

Include funds 11, 12, 61, 71

Include projects 0XXXX, 1XXXX, 2XXXX, 9XXXX

(Exclude project 00Y89 - Student Body Activities)

Include Only Objects:

1XX - Salaries

2XX - Fixed Charges/Benefits (exclude object 217)

3XX - Purchased Professional and Technical Svcs

4XX - Purchased Property Services

5XX - Other Purchased Services

6XX - Supplies (exclude object 63X - Food)

71X - Land and Improvements

72X - Buildings

8XX - Other Objects

9XX - Other Items

Include RSPFBS X23XX for IV.A

Include RSPFBS X25XX for IV.B

Include RSPFBS X26XX for IV.C (unrestricted rate only)

IV.A Calculation

1,524,140.60 Total X23XX Expenditures

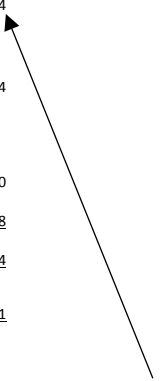
(845,893.89) Total III.A Unallowable

44,643.43 Total III.B Adjustment

\$ 722,890.14

IV.B and C Calculation

Same general process as IV.A



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VII. Computation of Carry-Forward Provision

A. 2013-2014 Pre-Determined Rate Calculation:

1. Pre-Approved Indirect Costs Rate for 2013-2014 year	0.91
2. Total Direct Costs Base	116,431,357.18
3. Total Indirect Costs and Carry-Forward	
a. Indirect Costs Pool	2,327,735.46
b. Carry-Forward	-1,264,875.38
Total (A3A Plus A3B)	<u>1,062,860.08</u>

**Directly from 2013-2014
Indirect Cost Rate Sheet**

B. 2013-2014 Actual Costs Incurred:

1. Total Direct Cost Base (Section III + Section V)	<u>122,744,068.20</u>
2. Total Indirect Costs and Carry-Forward	
a. Total Indirect Costs (Section IV)	2,587,176.08
b. Carry-Forward	-1,264,875.38 From VII.3.b above
Total (B2a plus B2b)	<u>1,322,300.70</u>

C. 2013-2014 Carry-Forward Computation:

1. Actual Indirect Costs (Total of B2)	1,322,300.70 From above
2. Pre-determined Indirect Costs Recoverable (A1 X B1)	1,116,971.02
3. Under/(Over) Recovery (C1 minus C2)	205,329.68

VIII. Computation of 2015-2016 Proposed Restricted Indirect Cost Rate:

A. 2013-2014 Total Direct Costs Base (Section VII, Part B1)	122,744,068.20 From VII.B.1 above
B. Total Indirect Costs and Carry-Forward	
1. 2013-2014 Indirect Costs (Section VII, B.2.a)	2,587,176.08 From VII.B.2.a above
2. Carry-Forward Adjustment (Section VII, Part C3)	205,329.68 From VII.C.3 above
Total (B1 plus B2)	2,792,505.76
C. Proposed Indirect Costs Rate - 2015-2016 (Total of B/A)	2.28