

**Indirect-Restricted and Unrestricted
County Board of Education Fiscal Year 2017-2018**

Only include Funds 11, 12, 61, and 71

I. Total expenditures during 2015-2016 10,994,745.18

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

II. Exclusions

A. Projects

1. Total expenditures in Student Body Activities (Project 00Y89) 43214.83

Project 00Y89 - Student Body Activities

Total II-A 43214.83

B. Programs/Functions (not included in above projects)

1. Total expenditures in Facilities Acquisition & Construction (Program/Function X4XXX) 20,594.33

RSPFBS X4XXX - Fac Acq & Construction

2. Total expenditures in Interfund Transfers (Program/Function X61XX) 581,811.48

RSPFBS X61XX - Interfund Trsnfs & Rsrvs

3. Total expenditures in Other Transfers (Program/Function X62XX) 0.00

RSPFBS X62XX - Other Transfers

4. Total expenditures in Reserved (Program/Function X63XX) 0.00

RSPFBS X63XX - Reserved

Total II-B 602,405.81

C. Objects (not included in above projects or program/functions)

1. Total expenditures in Capital Assets (Object 73X) 84,867.86

Obj 73X - Equipment

2. Total expenditures in Bus Replacement (Object 74X) 99,050.00

Obj 74X - Bus Repl.

3. Total expenditures in Food and Food Supplies (Object 63X) 477,537.61

Obj 63X - Food

4. Total expenditures in Other Post Employment Benefits (OPEB) beyond pay-go portion (Object 217) 2,625.47

Obj 217 - OPEB Accr.

Total II-C 664,080.94

Total Exclusions (add the totals of II-A, II-B, and II-C) 1,309,701.58

**Exclude:
-Project
00Y89**

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

**Indirect-Restricted and Unrestricted
County Board of Education Fiscal Year 2017-2018**

Exclude Project 00Y89 - Student Body Activities

III. Unallowed Costs:

A. Enter the salaries, fixed charges, supplies, membership dues, 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

28,269.39

200,269.57

0.00

228,538.96

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

B. Enter all other costs determined to be unallowable in accordance with 2 CFR Part 200, Subpart E, 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)

0.00

0.00

0.00

0.00

228,538.96

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

**Indirect-Restricted and Unrestricted
County Board of Education Fiscal Year 2017-2018**

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.**

131,670.86

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.**

300,788.95

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**

1,220,565.87

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

1,653,025.68

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

7,803,478.96

Computation of 2015-2016 restricted indirect costs rate - prior to carry-forward: (IV/III+V)

20.58

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

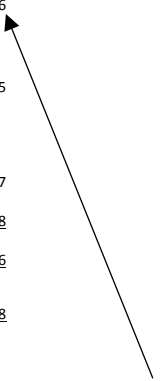
(228,538.96) Total III.A Unallowable

- Total III.B Adjustment

\$ 1,295,601.64

IV.B and C Calculation

Same general process as IV.A



**Indirect-Restricted and Unrestricted
County Board of Education Fiscal Year 2017-2018**

VII. Computation of Carry-Forward Provision

A. 2015-2016 Pre-Determined Rate Calculation:

1. Pre-Approved Indirect Costs Rate for 2015-2016 year	11.32
2. Total Direct Costs Base	10,497,895.80
3. Total Indirect Costs and Carry-Forward	
a. Indirect Costs Pool	1,578,571.28
b. Carry-Forward	-389,730.82
Total (A3A Plus A3B)	<u>1,188,840.46</u>

**Directly from 2014-2015
Indirect Cost Rate Sheet**

B. 2015-2016 Actual Costs Incurred:

1. Total Direct Cost Base (Section III + Section V)	<u>8,032,017.92</u>
2. Total Indirect Costs and Carry-Forward	
a. Total Indirect Costs (Section IV)	1,653,025.68
b. Carry-Forward	-389,730.82 From VII.3.b above
Total (B2a plus B2b)	<u>1,263,294.86</u>

C. 2015-2016 Carry-Forward Computation:

1. Actual Indirect Costs (Total of B2)	1,263,294.86 From above
2. Pre-determined Indirect Costs Recoverable (A1 X B1)	909,224.43
3. Under/(Over) Recovery (C1 minus C2)	354,070.43

VIII. Computation of 2017-2018 Proposed Restricted Indirect Cost Rate:

A. 2015-2016 Total Direct Costs Base (Section VII, Part B1)	8,032,017.92 From VII.B.1 above
B. Total Indirect Costs and Carry-Forward	
1. 2015-2016 Indirect Costs (Section VII, B.2.a)	1,653,025.68 From VII.B.2.a above
2. Carry-Forward Adjustment (Section VII, Part C3)	354,070.43 From VII.C.3 above
Total (B1 plus B2)	2,007,096.11
C. Proposed Indirect Costs Rate - 2017-2018 (Total of B/A)	24.99