

**Schedule of Expenditures for Computation of Indirect Cost**

Dist Name: 0

Function	General Fund	Total Expenditures	Direct/ Indirect Cost		Excluded Cost per OMB Circular A-87		
			Disallowed Cost	Indirect Cost	Capital Outlay/Property	Other	Debt Services
Code	Fund		Objects 100-600	Objects 100-600	Object 700	Object 800-900	Function 5100
1000	Instruction	9,127,691.56	9,069,705.58		36,318.01	21,667.97	
2100	Support Services - Student	1,666,626.16	1,666,546.16		0.00	80.00	
2200	Support Services - Instructional Staff	701,178.35	637,404.97		54,622.26	9,151.12	
2300	General Administration	919,983.57		912,610.54	1,032.22	6,340.81	
2310	School Board Cost <sup>1</sup>	0.00					
2317	School Board Audit <sup>2</sup>	0.00					
2321	Cost of Superintendent & Sec & Assistant Super <sup>3</sup>	0.00					
2400	School Administration	859,190.59	852,417.29		3,691.30	3,082.00	
2500	Business	0.00		0.00	0.00	0.00	
2600	Operation and Maintenance of Plant	1,421,558.69	1,270,940.34		150,618.35	0.00	
2700	Student Transportation	697,570.31	698,431.15		(1,500.00)	639.16	
2800	Central	0.00		0.00	0.00	0.00	
1600	Adult/Continuing Ed Programs	0.00	0.00		0.00	0.00	
1700	Community/Jr. College Programs	0.00	0.00		0.00	0.00	
1800	Community Service Programs	0.00	0.00		0.00	0.00	
<b>Capital Outlay</b>							
4000	Facilities Acquisition And Construction	0.00			0.00		
<b>Debt Service</b>							
5110-5120	Principal & Interest	840,237.50					840,237.50
<b>Special Revenue Funds</b>							
3100	1. Food Service Operations minus Cost of Food	365,351.67	365,351.67		0.00	0.00	
1000-2800	2. Special Revenue Expenditures	1,154,101.90	1,039,290.74		103,359.31	11,451.85	
Total Grand Expenditures			15,600,087.90	912,610.54	348,141.45	52,412.91	840,237.50
Total Indirect Cost				912,610.54			
Total Direct Cost				15,600,087.90			

Indirect Cost Rate to be determine at later date for FY2016-2017

Includes Audit - Y/N

N

**Notes**

1) 2310 School Board Costs - Enter the total expenditures for the District School Board Operations. This is an "unallowed" cost that is subtracted from the indirect pool of expenditures, and is added to the direct pool of expenditures.

2) 2317 Cost of Audit - Enter the cost of the audit. This is an "allowed" cost that is added back in to the indirect pool of expenditures.

3) 2321 Cost of Superintendent & Secretary and Assistant Superintendent - Enter the cost which reflects the salary, benefits, fixed charges, supplies and other cost of the Superintendent, Superintendent's Secretary and Assistant Superintendent (where applicable) whose responsibilities is directing and managing all affairs of the LEA. The activities of the Assistant Superintendent's office should be charge here, unless the activities can be placed properly into a service area such as; 2500 Business - Assistant Superintendent of Finance. This is an "unallowed" cost that is subtracted from the indirect pool of expenditures, and is added to the direct pool of expenditures.