



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 04 Broadwater 1051 Townsend K-12 Schools

#### 0055 Townsend K-12 Schools

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	3,758,423.47	3,742,204.47	0.00	16,219.00	0.00	0.00
21XX Support Services - Students	197,932.43	197,932.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	30,837.68	30,837.68	0.00	0.00	0.00	0.00
222X Educational Media Services	93,218.76	93,218.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	247,531.01	247,531.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	319,250.50	319,250.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	115,007.94	0.00	115,007.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	533,416.87	533,416.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	288,409.13	288,409.13	0.00	0.00	0.00	0.00
31XX Food Services	261,289.82	261,289.82	0.00	0.00	0.00	0.00
33XX Community Services	63,933.45	63,933.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,472.90	34,472.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	133,294.77	133,294.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	33,335.00	0.00	0.00	33,335.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	124,815.03	0.00	0.00	0.00	124,815.03	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,773.62	2,262.00	0.00	8,511.62	0.00	0.00
<b>Totals</b>	6,245,942.38	5,948,053.79	115,007.94	58,065.62	124,815.03	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>	6,245,942.38					

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.



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### For FY2012-13 Using FY11 Expenditures

#### 04 Broadwater 1051 Townsend K-12 Schools

Line A	Indirect/Direct	115,007.94 /	5,948,053.79	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0055 Townsend K-12 Schools</b>						
				1.93%		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0055 Townsend K-12 Schools	0.0192	0.0194	0.0179	0.0212	1.93%
<b>Line C 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>
	0055 Townsend K-12 Schools	0.0256	0.0260	0.0102	0.0164	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0055 Townsend K-12 Schools	0.0256	0.0260	0.0179	0.0212	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0055 Townsend K-12 Schools				2.09%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	1051 Townsend K-12 Schools				<b>Your Preliminary Rate by School System (SS) is:</b>	
					This same rate is applied to both EL and HS in the same SS.	

\* 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.

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