



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

06 Carter 0259 Hawks Home Elementary

0078 Hawks Home 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	83,417.20	83,417.20	0.00	0.00	0.00	0.00
222X Educational Media Services	190.78	190.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,263.79	9,263.79	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,921.47	10,921.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,304.16	4,304.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,385.46	0.00	0.00	2,385.46	0.00	0.00
Totals	110,482.86	108,097.40	0.00	2,385.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	110,482.86					

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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06 Carter 0259 Hawks Home Elementary

Line A	Indirect/Direct	0.00 /	108,097.40	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0078 Hawks Home Elem				0.00%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0078 Hawks Home Elem					0.00%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0259 Hawks Home Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<input type="text"/>
	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.

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

06 Carter 0277 Alzada Elementary

0096 Alzada 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	34,364.18	34,364.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,432.26	47,432.26	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,803.82	9,803.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	310.25	310.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	620.58	0.00	0.00	620.58	0.00	0.00
Totals	92,531.09	91,910.51	0.00	620.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	92,531.09					

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

06 Carter 0277 Alzada Elementary

Line A	Indirect/Direct	0.00 /	91,910.51	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0096 Alzada Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0096 Alzada Elem					0.00%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0277 Alzada Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	
	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.

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

06 Carter 1052 Ekalaka Public Schools

0087 Ekalaka 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	532,096.10	521,396.60	0.00	10,699.50	0.00	0.00
21XX Support Services - Students	45,193.89	45,193.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,603.14	4,603.14	0.00	0.00	0.00	0.00
222X Educational Media Services	19,731.95	19,731.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,774.41	52,774.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,817.24	7,306.79	52,510.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	115,156.38	94,156.38	0.00	21,000.00	0.00	0.00
27XX Student Transportation Services	128,012.24	85,877.24	0.00	42,135.00	0.00	0.00
31XX Food Services	66,408.43	66,408.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,006.91	1,006.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,589.38	6,589.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,463.14	0.00	0.00	4,463.14	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,845.88	0.00	0.00	10,845.88	0.00	0.00
Totals	1,046,699.09	905,045.12	52,510.45	89,143.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,046,699.09					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

06 Carter 1052 Ekalaka Public Schools

0097 Carter County 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	418,134.22	407,434.72	0.00	10,699.50	0.00	0.00
21XX Support Services - Students	22,793.81	22,793.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,821.89	1,821.89	0.00	0.00	0.00	0.00
222X Educational Media Services	27,355.09	27,355.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,198.20	59,198.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,904.90	5,893.24	64,011.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,558.14	153,558.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	153,553.15	111,418.15	0.00	42,135.00	0.00	0.00
31XX Food Services	21,472.55	21,472.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,184.41	21,184.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,844.66	46,844.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,035.17	0.00	0.00	7,035.17	0.00	0.00
Totals	1,002,856.19	878,974.86	64,011.66	59,869.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,002,856.19					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

06 Carter 1052 Ekalaka Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0087 Ekalaka Elem	Indirect/Direct	52,510.45 / 905,045.12	5.80%	<input type="text"/>	
	LE 0097 Carter County H S	Indirect/Direct	64,011.66 / 878,974.86	7.28%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0087 Ekalaka Elem	0.0561	0.0667	0.0519	0.0627	5.80%
	0097 Carter County H S	0.0543	0.0621	0.0599	0.0591	7.28%

Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0087 Ekalaka Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0097 Carter County H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0087 Ekalaka Elem	0.0561	0.0667	0.0519	0.0627	<input type="text"/>
	0097 Carter County H S	0.0543	0.0621	0.0599	0.0591	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0087 Ekalaka Elem	5.61%	<input type="text"/>
	0097 Carter County H S	5.86%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS)		SS Reclassified Rate
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1052 Ekalaka Public Schools	Your Preliminary Rate by School System (SS) is:	5.74%	<input type="text"/>
This same rate is applied to both EL and HS in the same SS.			

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