



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

13 Fallon 0407 Baker K-12 Schools

0244 Baker 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	3,659,739.25	3,638,224.25	0.00	21,515.00	0.00	0.00
21XX Support Services - Students	165,583.57	165,583.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,878.00	20,878.00	0.00	0.00	0.00	0.00
222X Educational Media Services	127,838.84	127,838.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	212,899.82	212,899.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	448,064.53	448,064.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	111,923.04	9,796.25	102,126.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,008,824.32	982,554.02	0.00	26,270.30	0.00	0.00
27XX Student Transportation Services	242,942.50	242,942.50	0.00	0.00	0.00	0.00
31XX Food Services	228,233.25	228,233.25	0.00	0.00	0.00	0.00
33XX Community Services	194,090.08	194,090.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	81,142.91	81,142.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	193,013.30	193,013.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	796,894.50	0.00	0.00	796,894.50	0.00	0.00
Totals	7,492,067.91	6,545,261.32	102,126.79	844,679.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,492,067.91					

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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13 Fallon 0407 Baker K-12 Schools

Line A	Indirect/Direct	102,126.79 /	6,545,261.32	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
LE 0244 Baker K-12 Schools				1.56%				
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013		
	0244 Baker K-12 Schools	0.0221	0.0237	0.0264	0.0170	1.56%		
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013		
	0244 Baker K-12 Schools	0.0000	0.0000	0.0000	0.0000			
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013		
	0244 Baker K-12 Schools	0.0221	0.0237	0.0264	0.0170			
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate	
	0244 Baker K-12 Schools					1.99%		
Line F Average of LE's contained under one School System Code (SS)						2013	SS Reclassified Rate	
	0407 Baker K-12 Schools	Your Preliminary Rate by School System (SS) is:					1.99%	
		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

13 Fallon 0418 Plevna K-12 Schools

0256 Plevna 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	1,019,095.58	1,004,243.58	0.00	14,852.00	0.00	0.00
21XX Support Services - Students	21,814.07	21,814.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,822.41	9,822.41	0.00	0.00	0.00	0.00
222X Educational Media Services	41,356.22	41,356.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,829.64	97,829.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	70,120.19	70,120.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,155.32	5,061.55	40,093.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,092.29	136,392.29	0.00	5,700.00	0.00	0.00
27XX Student Transportation Services	245,825.36	118,688.36	0.00	127,137.00	0.00	0.00
31XX Food Services	91,590.28	91,590.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,397.48	20,397.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,611.68	36,611.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,199.72	0.00	0.00	1,199.72	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,897.81	0.00	0.00	12,897.81	0.00	0.00
Totals	1,855,808.05	1,653,927.75	40,093.77	161,786.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,855,808.05					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

13 Fallon 0418 Plevna K-12 Schools

Line A	Indirect/Direct	40,093.77 /	1,653,927.75	2.42%	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
LE 0256 Plevna K-12 Schools									
Line B Preliminary Indirect Cost Rates	LE				2009	2010	2011	2012	2013
	0256 Plevna K-12 Schools				0.0357	0.0382	0.0491	0.0346	2.42%
Line C Approved Indirect Cost Rates	LE				2009	2010	2011	2012	Reclassified Rate 2013
	0256 Plevna K-12 Schools				0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE				2009	2010	2011	2012	
	0256 Plevna K-12 Schools				0.0357	0.0382	0.0491	0.0346	
Line E Five Year Average with 5% Discount	LE							2013	LE Reclassified Rate
	0256 Plevna K-12 Schools							3.45%	
Line F Average of LE's contained under one School System Code (SS)									SS Reclassified Rate
	0418 Plevna K-12 Schools				Your Preliminary Rate by School System (SS) is:			3.45%	
					This same rate is applied to both EL and HS in the same SS.				

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