



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

17 Garfield 0523 Jordan Public Schools

0377 Jordan 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	598,185.39	598,185.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,784.10	27,784.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,853.01	24,853.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,825.92	64,825.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,508.34	28,508.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,898.93	4,232.37	19,666.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	101,243.00	101,243.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	36,350.60	36,350.60	0.00	0.00	0.00	0.00
31XX Food Services	64,906.10	64,906.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,656.60	0.00	0.00	14,656.60	0.00	0.00
Totals	985,211.99	950,888.83	19,666.56	14,656.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	985,211.99					

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

17 Garfield 0523 Jordan Public Schools

0378 Garfield 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	370,242.05	370,242.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,737.70	27,737.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,825.93	24,825.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,512.56	64,512.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	43,837.58	43,837.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,357.16	4,230.55	21,126.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	154,479.93	154,479.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	169,747.40	169,747.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	73,059.16	73,059.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,742.04	0.00	0.00	6,742.04	0.00	0.00
Totals	960,541.51	932,672.86	21,126.61	6,742.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	960,541.51					

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

17 Garfield 0523 Jordan Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0377 Jordan Elem	Indirect/Direct	19,666.56 / 950,888.83	2.07%	<input type="text"/>	
	LE 0378 Garfield County H S	Indirect/Direct	21,126.61 / 932,672.86	2.27%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0377 Jordan Elem	0.0278	0.0408	0.0218	0.0207	2.07%
	0378 Garfield County H S	0.0279	0.0370	0.0223	0.0200	2.27%

Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0377 Jordan Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0378 Garfield 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	
	0377 Jordan Elem	0.0278	0.0408	0.0218	0.0207	<input type="text"/>
	0378 Garfield County H S	0.0279	0.0370	0.0223	0.0200	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0377 Jordan Elem	2.50%	<input type="text"/>
	0378 Garfield County H S	2.47%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS) SS Reclassified Rate

0523 Jordan Public Schools	Your Preliminary Rate by School System (SS) is:	2.49%	<input type="text"/>
This same rate is applied to both EL and HS in the same SS.			

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

17 Garfield 0523 Jordan Public Schools

* 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

17 Garfield 0530 Pine Grove Elementary

0385 Pine Grove 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	44,443.09	44,443.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	318.00	318.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,159.26	0.00	4,159.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,434.65	25,434.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,624.87	1,624.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,545.15	0.00	0.00	6,545.15	0.00	0.00
Totals	82,525.02	71,820.61	4,159.26	6,545.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	82,525.02					

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

17 Garfield 0530 Pine Grove Elementary

Line A	Indirect/Direct	4,159.26 /	71,820.61	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0385 Pine Grove Elem				5.79%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0385 Pine Grove Elem	0.0000	0.0012	0.0000	0.0696	5.79%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0385 Pine Grove Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0385 Pine Grove Elem	0.0000	0.0012	0.0000	0.0696	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0385 Pine Grove Elem					2.45%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0530 Pine Grove Elementary	Your Preliminary Rate by School System (SS) is:				2.45%	<input style="width: 100px; height: 20px;" 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

17 Garfield 0531 Kester Elementary

0386 Kester 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	34,748.61	34,748.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	12.50	12.50	0.00	0.00	0.00	0.00
222X Educational Media Services	37.50	37.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,913.74	2,913.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,716.91	6,350.00	9,366.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,857.21	7,857.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,561.98	6,561.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,081.18	0.00	0.00	2,081.18	0.00	0.00
Totals	69,929.63	58,481.54	9,366.91	2,081.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	69,929.63					

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

17 Garfield 0531 Kester Elementary

Line A	Indirect/Direct	9,366.91 /	58,481.54	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0386 Kester Elem				16.02%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0386 Kester Elem	0.2255	0.1727	0.0810	0.1045	16.02%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0386 Kester Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0386 Kester Elem	0.2255	0.1727	0.0810	0.1045	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0386 Kester Elem					14.13%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0531 Kester Elementary	Your Preliminary Rate by School System (SS) is:				14.13%	<input style="width: 100px; height: 20px;" 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

17 Garfield 0532 Cohagen Elementary

0387 Cohagen 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	60,344.99	60,344.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,346.41	7,346.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,876.39	7,876.39	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,401.90	13,401.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	23,676.75	23,676.75	0.00	0.00	0.00	0.00
Totals	112,646.44	112,646.44	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	112,646.44					

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

17 Garfield 0532 Cohagen Elementary

Line A	Indirect/Direct	0.00 /	112,646.44	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0387 Cohagen Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0387 Cohagen Elem	0.0094	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0387 Cohagen Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0387 Cohagen Elem	0.0094	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0387 Cohagen Elem					0.18%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0532 Cohagen Elementary	Your Preliminary Rate by School System (SS) is:				0.18%	<input style="width: 50px; height: 20px;" 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

17 Garfield 0537 Sand Springs Elementary

0392 Sand Springs 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	45,176.62	45,176.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,927.42	5,927.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,638.18	0.00	4,638.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,335.58	7,335.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,513.65	3,513.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,310.59	0.00	0.00	1,310.59	0.00	0.00
Totals	67,902.04	61,953.27	4,638.18	1,310.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	67,902.04					

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

17 Garfield 0537 Sand Springs Elementary

Line A	Indirect/Direct	4,638.18 /	61,953.27	2013 Calculated Rate	7.49%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0392 Sand Springs Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0392 Sand Springs Elem	0.0000	0.0054	0.0000	0.1044	7.49%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0392 Sand Springs Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0392 Sand Springs Elem	0.0000	0.0054	0.0000	0.1044	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0392 Sand Springs Elem					3.51%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0537 Sand Springs Elementary	Your Preliminary Rate by School System (SS) is:				3.51%	<input style="width: 50px; height: 20px;" 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

17 Garfield 0539 Ross Elementary

0394 Ross 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	53,156.20	53,156.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,909.74	17,909.74	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,766.03	4,766.03	0.00	0.00	0.00	0.00
31XX Food Services	7,264.98	7,264.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,428.05	0.00	0.00	2,428.05	0.00	0.00
Totals	85,525.00	83,096.95	0.00	2,428.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	85,525.00					

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

17 Garfield 0539 Ross Elementary

Line A	Indirect/Direct	0.00 /	83,096.95	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0394 Ross Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0394 Ross Elem	0.0000	0.0000	0.0000	0.0132	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0394 Ross Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0394 Ross Elem	0.0000	0.0000	0.0000	0.0132		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0394 Ross Elem					0.25%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0539 Ross Elementary	Your Preliminary Rate by School System (SS) is:				0.25%	
	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.