



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	3,828,783.10	3,794,130.49	0.00	34,652.61	0.00	0.00
21XX Support Services - Students	159,937.81	159,937.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,479.47	15,479.47	0.00	0.00	0.00	0.00
222X Educational Media Services	126,131.70	126,131.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	259,525.57	259,525.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	440,318.85	440,318.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	135,281.93	11,049.47	124,232.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	658,279.84	658,279.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	287,502.00	287,502.00	0.00	0.00	0.00	0.00
31XX Food Services	233,904.43	233,904.43	0.00	0.00	0.00	0.00
33XX Community Services	599,828.34	599,828.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	102,677.32	102,677.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	204,697.65	204,697.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,352,484.40	0.00	0.00	3,352,484.40	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	61,261.83	0.00	0.00	61,261.83	0.00	0.00
Totals	10,466,094.24	6,893,462.94	124,232.46	3,448,398.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,466,094.24					

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 FY2013-14 Using FY12 Expenditures

13 Fallon 0407 Baker K-12 Schools

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **				
LE 0244 Baker K-12 Schools	Indirect/Direct 124,232.46 / 6,893,462.94 1.80%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0244 Baker K-12 Schools	0.0237	0.0264	0.0170	0.0199	1.80%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0244 Baker K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0244 Baker K-12 Schools	0.0237	0.0264	0.0170	0.0199	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0244 Baker K-12 Schools					2.00%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0407 Baker K-12 Schools	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.				2.00%	<input style="width: 60px; height: 20px;" type="text"/>

* 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 FY2013-14 Using FY12 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	1,020,920.84	1,020,920.84	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,531.38	22,531.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,698.06	4,698.06	0.00	0.00	0.00	0.00
222X Educational Media Services	27,448.92	27,448.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,476.80	97,476.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	78,352.51	78,352.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,001.38	5,264.69	47,736.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	144,318.62	144,318.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	135,744.47	135,744.47	0.00	0.00	0.00	0.00
31XX Food Services	84,077.90	84,077.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,063.99	21,063.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,468.01	40,468.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	87,410.21	0.00	0.00	87,410.21	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,017.87	0.00	0.00	12,017.87	0.00	0.00
Totals	1,829,530.96	1,682,366.19	47,736.69	99,428.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,829,530.96					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

13 Fallon 0418 Plevna K-12 Schools

Line A	Indirect/Direct	47,736.69 /	1,682,366.19	2.84%	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0256 Plevna K-12 Schools								
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014		
	0256 Plevna K-12 Schools	0.0382	0.0491	0.0346	0.0345	2.84%		
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014		
	0256 Plevna K-12 Schools	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	2010	2011	2012	2013	Reclassified Rate 2014		
	0256 Plevna K-12 Schools	0.0382	0.0491	0.0346	0.0345	<input style="width: 50px; height: 20px;" type="text"/>		
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
	0256 Plevna K-12 Schools					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		
	0418 Plevna K-12 Schools	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.						

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