



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	597,806.22	592,316.22	0.00	5,490.00	0.00	0.00
21XX Support Services - Students	28,937.63	28,937.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	27,651.70	27,651.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,234.35	70,234.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	31,991.27	31,991.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,301.52	4,335.93	21,965.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	79,512.03	79,512.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	38,516.35	38,516.35	0.00	0.00	0.00	0.00
31XX Food Services	71,475.96	71,475.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,294.01	0.00	0.00	17,294.01	0.00	0.00
Totals	989,721.04	944,971.44	21,965.59	22,784.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	989,721.04					

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 FY2013-14 Using FY12 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	339,717.44	339,717.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,543.04	28,543.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,971.34	24,971.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,863.68	61,863.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	37,117.53	37,117.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,980.78	4,334.18	19,646.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	155,627.52	155,627.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	163,448.72	163,448.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,020.40	54,020.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	57,621.09	0.00	0.00	57,621.09	0.00	0.00
Totals	946,911.54	869,643.85	19,646.60	57,621.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	946,911.54					

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

17 Garfield 0523 Jordan Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0377 Jordan Elem	Indirect/Direct	21,965.59 / 944,971.44	2.32%	<input type="text"/>		
	LE 0378 Garfield County H S	Indirect/Direct	19,646.60 / 869,643.85	2.26%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0377 Jordan Elem		0.0408	0.0218	0.0207	0.0249	2.32%
	0378 Garfield County H S		0.0370	0.0223	0.0200	0.0249	2.26%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	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		2010	2011	2012	2013	
	0377 Jordan Elem		0.0408	0.0218	0.0207	0.0249	<input type="text"/>
	0378 Garfield County H S		0.0370	0.0223	0.0200	0.0249	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0377 Jordan Elem					2.50%	<input type="text"/>
	0378 Garfield County H S					2.41%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0523 Jordan Public Schools					2.46%	<input type="text"/>

Your Preliminary Rate by School System (SS) is:
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 FY2013-14 Using FY12 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 FY2013-14 Using FY12 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	40,903.42	40,903.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	315.00	315.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,559.82	0.00	4,559.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,385.41	8,385.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,355.91	2,355.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,387.16	0.00	0.00	1,387.16	0.00	0.00
Totals	57,906.72	51,959.74	4,559.82	1,387.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	57,906.72					

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

17 Garfield 0530 Pine Grove Elementary

Line A	Indirect/Direct	4,559.82 /	51,959.74	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0385 Pine Grove Elem				8.78%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0385 Pine Grove Elem	0.0012	0.0000	0.0696	0.0245	8.78%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	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	2010	2011	2012	2013	
	0385 Pine Grove Elem	0.0012	0.0000	0.0696	0.0245	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0385 Pine Grove Elem				3.48%	<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:			3.48%	<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 FY2013-14 Using FY12 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	47,289.52	47,289.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	636.00	636.00	0.00	0.00	0.00	0.00
222X Educational Media Services	27.74	27.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,286.08	2,286.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,533.52	350.00	9,183.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,011.17	8,011.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,540.98	6,540.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,080.75	0.00	0.00	2,080.75	0.00	0.00
Totals	76,405.76	65,141.49	9,183.52	2,080.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	76,405.76					

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

17 Garfield 0531 Kester Elementary

Line A	Indirect/Direct	9,183.52 /	65,141.49	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0386 Kester Elem				14.10%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0386 Kester Elem	0.1727	0.0810	0.1045	0.1413	14.10%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	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	2010	2011	2012	2013	
	0386 Kester Elem	0.1727	0.0810	0.1045	0.1413	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0386 Kester Elem				12.17%	<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				12.17%	<input style="width: 100px; height: 20px;" type="text"/>

Your Preliminary Rate by School System (SS) is:
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 FY2013-14 Using FY12 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	55,826.00	55,826.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,326.94	5,326.94	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,517.60	15,517.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	69,579.81	30,579.81	0.00	39,000.00	0.00	0.00
Totals	146,250.35	107,250.35	0.00	39,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	146,250.35					

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

17 Garfield 0532 Cohagen Elementary

Line A	Indirect/Direct	0.00 /	107,250.35	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0387 Cohagen Elem							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0387 Cohagen Elem	0.0000	0.0000	0.0000	0.0018	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0387 Cohagen 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	2010	2011	2012	2013	2014	
	0387 Cohagen Elem	0.0000	0.0000	0.0000	0.0018	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0387 Cohagen Elem					0.03%	<input style="width: 100px; 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:				0.03%	<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 FY2013-14 Using FY12 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	42,559.66	42,559.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	749.48	749.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,005.30	0.00	5,005.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,416.71	6,416.71	0.00	6,000.00	0.00	0.00
27XX Student Transportation Services	2,058.70	2,058.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,387.16	0.00	0.00	1,387.16	0.00	0.00
Totals	64,177.01	51,784.55	5,005.30	7,387.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	64,177.01					

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

17 Garfield 0537 Sand Springs Elementary

Line A	Indirect/Direct	5,005.30 /	51,784.55	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0392 Sand Springs Elem				9.67%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0392 Sand Springs Elem	0.0054	0.0000	0.1044	0.0351	9.67%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0392 Sand Springs Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0392 Sand Springs Elem	0.0054	0.0000	0.1044	0.0351	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0392 Sand Springs Elem					4.59%	<input 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:				4.59%	<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 FY2013-14 Using FY12 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	43,024.95	43,024.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,179.92	11,179.92	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,327.35	8,327.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	204.96	204.96	0.00	0.00	0.00	0.00
31XX Food Services	2,604.26	2,604.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,080.75	0.00	0.00	2,080.75	0.00	0.00
9999 Undistributed	0.11	0.11	0.00	0.00	0.00	0.00
Totals	67,422.30	65,341.55	0.00	2,080.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	67,422.30					

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

17 Garfield 0539 Ross Elementary

Line A	Indirect/Direct	0.00 /	65,341.55	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0394 Ross Elem								
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
	0394 Ross Elem			0.0000	0.0000	0.0132	0.0025	0.00%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
	0394 Ross Elem			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2010	2011	2012	2013	
	0394 Ross Elem			0.0000	0.0000	0.0132	0.0025	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
	0394 Ross Elem					0.30%		
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0539 Ross Elementary					0.30%		

Your Preliminary Rate by School System (SS) is:
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.