



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

04 Broadwater 1051 Townsend K-12 Schools

0055 Townsend 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	3,634,535.90	3,634,535.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	233,088.13	233,088.13	0.00	0.00	0.00	0.00
222X Educational Media Services	116,911.06	116,911.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	240,013.93	240,013.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	321,721.39	321,721.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	129,729.90	0.00	129,729.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	521,597.63	521,597.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	332,680.51	332,680.51	0.00	0.00	0.00	0.00
31XX Food Services	279,001.30	279,001.30	0.00	0.00	0.00	0.00
33XX Community Services	79,911.18	79,911.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,395.52	35,395.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	143,427.03	143,427.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	87,365.43	0.00	0.00	87,365.43	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	11,711.26	0.00	0.00	0.00	11,711.26	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	24,074.28	4,083.67	0.00	19,990.61	0.00	0.00
Totals	6,191,164.45	5,942,367.25	129,729.90	107,356.04	11,711.26	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,191,164.45					

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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Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0055 Townsend K-12 Schools	Indirect/Direct 129,729.90 / 5,942,367.25 2.18%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0055 Townsend K-12 Schools	0.0179	0.0212	0.0209	0.0203	2.18%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0055 Townsend K-12 Schools	0.0102	0.0164	0.0209	0.0203	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0055 Townsend K-12 Schools	0.0179	0.0212	0.0209	0.0203	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0055 Townsend K-12 Schools					1.94%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1051 Townsend 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.				1.94%	<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.

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