



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 06 Carter 0259 Hawks Home Elementary

#### 0078 Hawks Home Elem

| Expenditure Function                                                 | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|----------------------------------------------------------------------|------------------------------|----------------------------------------|--------------------------|--------------------------|--------------------------|--------------|
|                                                                      |                              |                                        |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction                                                     | 83,416.22                    | 83,416.22                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 8,882.51                     | 8,882.51                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 12,270.90                    | 12,270.90                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 3,594.15                     | 3,594.15                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 2,161.90                     | 0.00                                   | 0.00                     | 2,161.90                 | 0.00                     | 0.00         |
| <b>Totals</b>                                                        | 110,325.68                   | 108,163.78                             | 0.00                     | 2,161.90                 | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>                      | XXXXXXXXXXXX                 |                                        |                          | XXXXXX                   | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b>             | XXXXXXXXXXXX                 |                                        |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                               | 110,325.68                   |                                        |                          |                          |                          |              |

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 FY2014-15 Using FY13 Expenditures

#### 06 Carter 0259 Hawks Home Elementary

| Line A                                                                    | Indirect/Direct                                             | 0.00 /                                                 | 108,163.78  | 2015<br>Calculated Rate | 0.00%       | 2015<br>Reclassified Rate *                              | Requested<br>Reclassified Rate **                        |
|---------------------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------------|-------------|-------------------------|-------------|----------------------------------------------------------|----------------------------------------------------------|
| <b>LE 0078 Hawks Home Elem</b>                                            |                                                             |                                                        |             |                         |             |                                                          |                                                          |
| <b>Line B Preliminary Indirect Cost Rates</b>                             | <b>LE</b>                                                   | <b>2011</b>                                            | <b>2012</b> | <b>2013</b>             | <b>2014</b> | <b>2015</b>                                              |                                                          |
|                                                                           | 0078 Hawks Home Elem                                        | 0.0000                                                 | 0.0000      | 0.0000                  | 0.0000      | 0.00%                                                    |                                                          |
| <b>Line C Approved Indirect Cost Rates</b>                                | <b>LE</b>                                                   | <b>2011</b>                                            | <b>2012</b> | <b>2013</b>             | <b>2014</b> | <b>Reclassified Rate 2015</b>                            |                                                          |
|                                                                           | 0078 Hawks Home Elem                                        | 0.0000                                                 | 0.0000      | 0.0000                  | 0.0000      | <input style="width: 100px; height: 20px;" type="text"/> |                                                          |
| <b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>       | <b>LE</b>                                                   | <b>2011</b>                                            | <b>2012</b> | <b>2013</b>             | <b>2014</b> |                                                          |                                                          |
|                                                                           | 0078 Hawks Home Elem                                        | 0.0000                                                 | 0.0000      | 0.0000                  | 0.0000      | <input style="width: 100px; height: 20px;" type="text"/> |                                                          |
| <b>Line E Five Year Average with 5% Discount</b>                          | <b>LE</b>                                                   |                                                        |             |                         |             | <b>2015</b>                                              | <b>LE Reclassified Rate</b>                              |
|                                                                           | 0078 Hawks Home Elem                                        |                                                        |             |                         |             | 0.00%                                                    | <input style="width: 100px; height: 20px;" type="text"/> |
| <b>Line F Average of LE's contained under one School System Code (SS)</b> |                                                             |                                                        |             |                         |             | <b>SS Reclassified Rate</b>                              |                                                          |
|                                                                           | 0259 Hawks Home Elementary                                  | <b>Your Preliminary Rate by School System (SS) is:</b> |             |                         |             | <b>0.00%</b>                                             | <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 FY2014-15 Using FY13 Expenditures

#### 06 Carter 0277 Alzada Elementary

#### 0096 Alzada Elem

| Expenditure Function                                                 | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|----------------------------------------------------------------------|------------------------------|----------------------------------------|--------------------------|--------------------------|--------------------------|--------------|
|                                                                      |                              |                                        |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction                                                     | 33,802.32                    | 33,802.32                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 15,809.96                    | 15,809.96                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 5,900.15                     | 5,900.15                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 648.56                       | 0.00                                   | 0.00                     | 648.56                   | 0.00                     | 0.00         |
| 9999 Undistributed                                                   | 257.51                       | 257.51                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>                                                        | 56,418.50                    | 55,769.94                              | 0.00                     | 648.56                   | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>                      | XXXXXXXXXX                   |                                        |                          | XXXXXX                   | XXXXXXXXXX               | XXXXX        |
| <b>Direct or Indirect Costs Reclassified as Excluded</b>             | XXXXXXXXXX                   |                                        |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                               | 56,418.50                    |                                        |                          |                          |                          |              |

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 FY2014-15 Using FY13 Expenditures

#### 06 Carter 0277 Alzada Elementary

| Line A                                                                    | 2015<br>Calculated Rate                                     | 2015<br>Reclassified Rate * | Requested<br>Reclassified Rate **                        |
|---------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------|----------------------------------------------------------|
| LE 0096 Alzada Elem                                                       | 0.00 / 55,769.94                                            | 0.00%                       | <input style="width: 100px; height: 20px;" type="text"/> |
| <b>Line B Preliminary Indirect Cost Rates</b>                             | <b>LE</b>                                                   | <b>2011</b>                 | <b>2012</b>                                              |
|                                                                           | <b>2013</b>                                                 | <b>2014</b>                 | <b>2015</b>                                              |
|                                                                           | 0096 Alzada Elem                                            | 0.0000                      | 0.0000                                                   |
|                                                                           |                                                             | 0.0000                      | 0.0000                                                   |
|                                                                           |                                                             | 0.0000                      | 0.0000                                                   |
| <b>Line C Approved Indirect Cost Rates</b>                                | <b>LE</b>                                                   | <b>2011</b>                 | <b>2012</b>                                              |
|                                                                           | <b>2013</b>                                                 | <b>2014</b>                 | <b>Reclassified Rate 2015</b>                            |
|                                                                           | 0096 Alzada Elem                                            | 0.0000                      | 0.0000                                                   |
|                                                                           |                                                             | 0.0000                      | <input style="width: 100px; height: 20px;" type="text"/> |
| <b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>       | <b>LE</b>                                                   | <b>2011</b>                 | <b>2012</b>                                              |
|                                                                           | <b>2013</b>                                                 | <b>2014</b>                 |                                                          |
|                                                                           | 0096 Alzada Elem                                            | 0.0000                      | 0.0000                                                   |
|                                                                           |                                                             | 0.0000                      | <input style="width: 100px; height: 20px;" type="text"/> |
| <b>Line E Five Year Average with 5% Discount</b>                          | <b>LE</b>                                                   | <b>2015</b>                 | <b>LE Reclassified Rate</b>                              |
|                                                                           | 0096 Alzada Elem                                            | 0.00%                       | <input style="width: 100px; height: 20px;" type="text"/> |
| <b>Line F Average of LE's contained under one School System Code (SS)</b> |                                                             |                             | <b>SS Reclassified Rate</b>                              |
| 0277 Alzada Elementary                                                    | <b>Your Preliminary Rate by School System (SS) is:</b>      | 0.00%                       | <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 FY2014-15 Using FY13 Expenditures

#### 06 Carter 1052 Ekalaka Public Schools

#### 0087 Ekalaka Elem

| Expenditure Function                                                 | Total Expenditures<br>(A) | Direct and Unallowable Costs<br>(B) | Indirect Costs<br>(C) | Excluded Costs        |                       |              |
|----------------------------------------------------------------------|---------------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|--------------|
|                                                                      |                           |                                     |                       | Capital Outlay<br>(D) | Debt Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction                                                     | 512,856.28                | 512,856.28                          | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 21XX Support Services - Students                                     | 24,611.67                 | 24,611.67                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 221X Improvement of Instruction Services                             | 2,405.97                  | 2,405.97                            | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 222X Educational Media Services                                      | 36,852.04                 | 36,852.04                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 23XX Support Services - General Administration                       | 63,712.74                 | 63,712.74                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 25XX Support Services - Business                                     | 81,308.73                 | 6,027.05                            | 75,281.68             | 0.00                  | 0.00                  | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 97,122.66                 | 97,122.66                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 27XX Student Transportation Services                                 | 95,475.68                 | 95,475.68                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 31XX Food Services                                                   | 75,974.09                 | 75,974.09                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 34XX Extracurricular - Activities                                    | 2,236.12                  | 2,236.12                            | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 35XX Extracurricular - Athletics                                     | 7,262.64                  | 7,262.64                            | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 15,001.02                 | 0.00                                | 0.00                  | 15,001.02             | 0.00                  | 0.00         |
| <b>Totals</b>                                                        | 1,014,819.64              | 924,536.94                          | 75,281.68             | 15,001.02             | 0.00                  | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>                      | XXXXXXXXXX                |                                     |                       | XXXXXX                | XXXXXXXXXX            | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b>             | XXXXXXXXXX                |                                     |                       |                       |                       |              |
| <b>Adjusted Totals</b>                                               | 1,014,819.64              |                                     |                       |                       |                       |              |

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 FY2014-15 Using FY13 Expenditures

#### 06 Carter 1052 Ekalaka Public Schools

#### 0097 Carter County H S

| Expenditure Function                                                 | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|----------------------------------------------------------------------|------------------------------|----------------------------------------|--------------------------|--------------------------|--------------------------|--------------|
|                                                                      |                              |                                        |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction                                                     | 395,635.99                   | 395,635.99                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                                     | 27,738.33                    | 27,738.33                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                             | 2,698.65                     | 2,698.65                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                                      | 51,512.17                    | 51,512.17                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 68,468.38                    | 68,468.38                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                                     | 87,784.23                    | 6,024.15                               | 81,760.08                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 134,518.97                   | 134,518.97                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 107,943.34                   | 107,943.34                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                                   | 32,440.00                    | 32,440.00                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                                    | 23,820.16                    | 23,820.16                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                                     | 41,152.90                    | 41,152.90                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services                | 1,760.16                     | 0.00                                   | 0.00                     | 1,760.16                 | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 4,176.99                     | 0.00                                   | 0.00                     | 4,176.99                 | 0.00                     | 0.00         |
| <b>Totals</b>                                                        | 979,650.27                   | 891,953.04                             | 81,760.08                | 5,937.15                 | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>                      | XXXXXXXXXX                   |                                        |                          | XXXXXX                   | XXXXXXXX                 | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b>             | XXXXXXXXXX                   |                                        |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                               | 979,650.27                   |                                        |                          |                          |                          |              |

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 FY2014-15 Using FY13 Expenditures

#### 06 Carter 1052 Ekalaka Public Schools

| Line A |                                  |                 |                        | 2015<br>Calculated Rate | 2015<br>Reclassified Rate *                              | Requested<br>Reclassified Rate ** |
|--------|----------------------------------|-----------------|------------------------|-------------------------|----------------------------------------------------------|-----------------------------------|
|        | <b>LE 0087 Ekalaka Elem</b>      | Indirect/Direct | 75,281.68 / 924,536.94 | 8.14%                   | <input style="width: 100px; height: 20px;" type="text"/> |                                   |
|        | <b>LE 0097 Carter County H S</b> | Indirect/Direct | 81,760.08 / 891,953.04 | 9.17%                   | <input style="width: 100px; height: 20px;" type="text"/> |                                   |

| Line B Preliminary Indirect Cost Rates | LE                     | 2011   | 2012   | 2013   | 2014   | 2015  |
|----------------------------------------|------------------------|--------|--------|--------|--------|-------|
|                                        | 0087 Ekalaka Elem      | 0.0519 | 0.0627 | 0.0574 | 0.0591 | 8.14% |
|                                        | 0097 Carter County H S | 0.0599 | 0.0591 | 0.0574 | 0.0591 | 9.17% |

| Line C Approved Indirect Cost Rates | LE                     | 2011   | 2012   | 2013   | 2014   | Reclassified Rate 2015                                   |
|-------------------------------------|------------------------|--------|--------|--------|--------|----------------------------------------------------------|
|                                     | 0087 Ekalaka Elem      | 0.0000 | 0.0000 | 0.0000 | 0.0000 | <input style="width: 100px; height: 20px;" type="text"/> |
|                                     | 0097 Carter County H S | 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                     | 2011   | 2012   | 2013   | 2014   |                                                          |
|--------------------------------------------------------------|------------------------|--------|--------|--------|--------|----------------------------------------------------------|
|                                                              | 0087 Ekalaka Elem      | 0.0519 | 0.0627 | 0.0574 | 0.0591 | <input style="width: 100px; height: 20px;" type="text"/> |
|                                                              | 0097 Carter County H S | 0.0599 | 0.0591 | 0.0574 | 0.0591 | <input style="width: 100px; height: 20px;" type="text"/> |

| Line E Five Year Average with 5% Discount | LE                     | 2015  | LE Reclassified Rate                                     |
|-------------------------------------------|------------------------|-------|----------------------------------------------------------|
|                                           | 0087 Ekalaka Elem      | 5.94% | <input style="width: 100px; height: 20px;" type="text"/> |
|                                           | 0097 Carter County H S | 6.22% | <input style="width: 100px; height: 20px;" type="text"/> |

| Line F Average of LE's contained under one School System Code (SS) |                                                             | SS Reclassified Rate                                     |
|--------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------|
| 1052 Ekalaka Public Schools                                        | <b>Your Preliminary Rate by School System (SS) is:</b>      | 6.08%                                                    |
|                                                                    | This same rate is applied to both EL and HS in the same SS. | <input style="width: 100px; height: 20px;" type="text"/> |

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 06 Carter 1052 Ekalaka 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.

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