



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

13 Fallon 0407 Baker K-12 Schools

0244 Baker K-12 Schools

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,132,247.26	4,132,247.26	0.00	0.00	0.00	0.00
21XX Support Services - Students	153,112.27	153,112.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,281.27	16,281.27	0.00	0.00	0.00	0.00
222X Educational Media Services	155,017.80	155,017.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	267,071.95	267,071.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	463,919.92	463,919.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	133,983.21	11,738.77	122,244.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	754,956.37	754,956.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	319,003.79	319,003.79	0.00	0.00	0.00	0.00
31XX Food Services	241,714.54	241,714.54	0.00	0.00	0.00	0.00
33XX Community Services	170,394.39	170,394.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	86,512.95	86,512.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	269,022.79	269,022.79	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	140,351.58	0.00	0.00	140,351.58	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	64,319.29	0.00	0.00	64,319.29	0.00	0.00
Totals	7,367,909.38	7,040,994.07	122,244.44	204,670.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,367,909.38					

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	Indirect/Direct	122,244.44 /	7,040,994.07	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0244 Baker K-12 Schools				1.74%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates						
	LE	2011	2012	2013	2014	2015
	0244 Baker K-12 Schools	0.0264	0.0170	0.0199	0.0200	1.74%
Line C Approved Indirect Cost Rates						
	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0244 Baker K-12 Schools	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	
	0244 Baker K-12 Schools	0.0264	0.0170	0.0199	0.0200	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount						
	LE				2015	LE Reclassified Rate
	0244 Baker K-12 Schools				1.91%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						
	0407 Baker K-12 Schools	Your Preliminary Rate by School System (SS) is:			1.91%	<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

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	1,044,707.75	1,044,707.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,451.33	24,451.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,617.18	3,617.18	0.00	0.00	0.00	0.00
222X Educational Media Services	35,583.20	35,292.84	0.00	290.36	0.00	0.00
23XX Support Services - General Administration	94,078.44	94,078.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	75,025.46	75,025.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,138.95	4,970.73	39,168.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,431.01	153,431.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	203,217.22	119,717.22	0.00	83,500.00	0.00	0.00
31XX Food Services	85,573.17	85,573.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,578.29	18,578.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,564.22	36,564.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,014.08	0.00	0.00	12,014.08	0.00	0.00
Totals	1,830,980.30	1,696,007.64	39,168.22	95,804.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,830,980.30					

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For FY2014-15 Using FY13 Expenditures

13 Fallon 0418 Plevna K-12 Schools

Line A	Indirect/Direct	39,168.22 /	1,696,007.64	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0256 Plevna K-12 Schools				2.31%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0256 Plevna K-12 Schools	0.0491	0.0346	0.0345	0.0351	2.31%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0256 Plevna K-12 Schools	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		
	0256 Plevna K-12 Schools	0.0491	0.0346	0.0345	0.0351	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0256 Plevna K-12 Schools					3.35%	<input style="width: 100px; 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:				3.35%	<input style="width: 100px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.					

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