



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

36 Phillips 0748 Dodson K-12

0648 Dodson K-12

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	667,022.59	667,022.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	66,074.40	66,074.40	0.00	0.00	0.00	0.00
222X Educational Media Services	9,354.52	9,354.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,097.38	115,097.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	71,001.33	71,001.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,154.11	0.00	44,154.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	211,288.74	202,862.28	0.00	8,426.46	0.00	0.00
27XX Student Transportation Services	117,684.18	117,684.18	0.00	0.00	0.00	0.00
31XX Food Services	90,590.72	90,590.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,520.54	13,520.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	61,098.45	61,098.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,188.95	0.00	0.00	1,188.95	0.00	0.00
Totals	1,468,075.91	1,414,306.39	44,154.11	9,615.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,468,075.91					

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

36 Phillips 0748 Dodson K-12

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0648 Dodson K-12	Indirect/Direct 44,154.11 / 1,414,306.39 3.12%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0648 Dodson K-12	0.0443	0.0562	0.0222	0.0207	3.12%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0648 Dodson K-12	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		
	0648 Dodson K-12	0.0443	0.0562	0.0222	0.0207	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0648 Dodson K-12					3.32%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0748 Dodson K-12	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.				3.32%	<input style="width: 100px; 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.

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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

36 Phillips 0756 Saco Public Schools

0657 Saco 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	353,621.58	353,621.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,853.97	20,853.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	357.00	357.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,013.90	1,013.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,754.39	63,754.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,042.66	578.64	42,464.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	77,087.65	74,397.56	0.00	2,690.09	0.00	0.00
27XX Student Transportation Services	30,202.96	30,202.96	0.00	0.00	0.00	0.00
31XX Food Services	30,554.85	30,554.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,559.83	12,559.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,710.53	40,710.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,062.46	0.00	0.00	41,062.46	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	396.32	0.00	0.00	396.32	0.00	0.00
Totals	715,218.10	628,605.21	42,464.02	44,148.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	715,218.10					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

36 Phillips 0756 Saco Public Schools

1203 Saco 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	393,565.98	393,565.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,302.38	22,302.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,666.90	8,666.90	0.00	0.00	0.00	0.00
222X Educational Media Services	14,393.36	14,393.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,751.79	80,751.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,533.48	661.30	42,872.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	113,799.48	111,109.39	0.00	2,690.09	0.00	0.00
27XX Student Transportation Services	66,658.95	66,658.95	0.00	0.00	0.00	0.00
31XX Food Services	62,702.72	62,702.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,165.71	3,165.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,047.85	6,047.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,062.48	0.00	0.00	41,062.48	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	528.42	0.00	0.00	528.42	0.00	0.00
Totals	857,179.50	770,026.33	42,872.18	44,280.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	857,179.50					

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

36 Phillips 0756 Saco Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0657 Saco H S	Indirect/Direct	42,464.02 / 628,605.21	6.76%	<input type="text"/>		
	LE 1203 Saco Elem	Indirect/Direct	42,872.18 / 770,026.33	5.57%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
		0657 Saco H S	0.0460	0.0509	0.0473	0.0491	6.76%
		1203 Saco Elem	0.0499	0.0523	0.0473	0.0491	5.57%
Line C	Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
		0657 Saco H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		1203 Saco Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D	Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
		0657 Saco H S	0.0460	0.0509	0.0473	0.0491	<input type="text"/>
		1203 Saco Elem	0.0499	0.0523	0.0473	0.0491	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
		0657 Saco H S				4.96%	<input type="text"/>
		1203 Saco Elem				4.83%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
		0756 Saco Public Schools				4.90%	<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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

36 Phillips 0756 Saco 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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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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

36 Phillips 0757 Malta K-12 Schools

0659 Malta 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	3,496,114.03	3,426,881.25	0.00	69,232.78	0.00	0.00
21XX Support Services - Students	82,142.00	82,142.00	0.00	0.00	0.00	0.00
222X Educational Media Services	71,466.97	71,466.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,570.03	159,570.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	310,096.73	310,096.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	109,080.74	16,734.73	92,346.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	680,271.82	651,054.67	0.00	29,217.15	0.00	0.00
27XX Student Transportation Services	464,908.63	410,722.35	0.00	54,186.28	0.00	0.00
31XX Food Services	302,127.07	302,127.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	55,800.78	55,800.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	180,382.69	180,382.69	0.00	0.00	0.00	0.00
9999 Undistributed	458.95	458.95	0.00	0.00	0.00	0.00
Totals	5,912,420.44	5,667,438.22	92,346.01	152,636.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,912,420.44					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

36 Phillips 0757 Malta K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0659 Malta K-12 Schools	Indirect/Direct 92,346.01 / 5,667,438.22 1.63%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0659 Malta K-12 Schools	0.0161	0.0183	0.0160	0.0161	1.63%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0659 Malta 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	2011	2012	2013	2014		
	0659 Malta K-12 Schools	0.0161	0.0183	0.0160	0.0161	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0659 Malta K-12 Schools					1.57%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0757 Malta 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.				1.57%	<input style="width: 60px; height: 20px;" type="text"/>

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

36 Phillips 0760 Whitewater K-12 Schools

0663 Whitewater 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	636,937.43	636,937.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,713.94	23,713.94	0.00	0.00	0.00	0.00
222X Educational Media Services	31,039.41	31,039.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,473.06	159,473.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,738.07	19,895.64	24,842.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	205,221.42	186,979.18	0.00	18,242.24	0.00	0.00
27XX Student Transportation Services	231,437.92	180,094.91	0.00	51,343.01	0.00	0.00
31XX Food Services	74,173.34	68,941.63	0.00	5,231.71	0.00	0.00
34XX Extracurricular - Activities	17,365.40	17,365.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,969.41	36,969.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	42,906.76	0.00	0.00	42,906.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,597.64	0.00	0.00	1,597.64	0.00	0.00
Totals	1,505,573.80	1,361,410.01	24,842.43	119,321.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,505,573.80					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

36 Phillips 0760 Whitewater K-12 Schools

Line A	Indirect/Direct	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0663 Whitewater K-12 Schools	24,842.43 / 1,361,410.01	1.82%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0663 Whitewater K-12 Schools	0.0158	0.0180	0.0177	0.0171	1.82%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0663 Whitewater 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		
	0663 Whitewater K-12 Schools	0.0158	0.0180	0.0177	0.0171	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0663 Whitewater K-12 Schools					1.65%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0760 Whitewater 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.				1.65%	<input style="width: 100px; height: 20px;" type="text"/>

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