



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

40 Prairie 0818 Terry K-12 Schools

0726 Terry 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	1,030,898.26	1,030,898.26	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,136.62	50,136.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,759.16	8,759.16	0.00	0.00	0.00	0.00
222X Educational Media Services	20,037.50	20,037.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	180,498.39	180,498.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,805.13	7,399.93	33,405.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	228,327.80	228,327.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	93,976.56	93,976.56	0.00	0.00	0.00	0.00
31XX Food Services	112,771.75	112,771.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,352.54	29,352.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,542.17	60,542.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,460.47	0.00	0.00	2,460.47	0.00	0.00
Totals	1,858,566.35	1,822,700.68	33,405.20	2,460.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,858,566.35					

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 FY2014-15 Using FY13 Expenditures

40 Prairie 0818 Terry K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0726 Terry K-12 Schools	33,405.20 / 1,822,700.68 1.83%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0726 Terry K-12 Schools	0.0018	0.0000	0.0021	0.0025	1.83%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0726 Terry 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		
	0726 Terry K-12 Schools	0.0018	0.0000	0.0021	0.0025	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0726 Terry K-12 Schools					0.47%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0818 Terry 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.				0.47%	<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.

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.