



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 51 Toole 0955 Sunburst K-12 Schools

#### 0903 Sunburst 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	1,754,262.24	1,754,262.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	79,026.19	79,026.19	0.00	0.00	0.00	0.00
222X Educational Media Services	68,974.07	68,974.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,796.57	97,796.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	181,500.55	181,500.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	110,204.96	11,894.07	98,310.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	293,820.57	261,943.57	0.00	31,877.00	0.00	0.00
27XX Student Transportation Services	301,373.22	230,573.22	0.00	70,800.00	0.00	0.00
31XX Food Services	102,702.20	102,702.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,391.03	38,391.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,668.90	70,668.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,911.54	0.00	0.00	1,911.54	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,265.00	0.00	0.00	12,265.00	0.00	0.00
9999 Undistributed	47,884.61	47,884.61	0.00	0.00	0.00	0.00
<b>Totals</b>	3,160,781.65	2,945,617.22	98,310.89	116,853.54	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>	3,160,781.65					

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

#### 51 Toole 0955 Sunburst K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
<b>LE 0903 Sunburst K-12 Schools</b> Indirect/Direct      98,310.89 /    2,945,617.22      3.34%	3.34%	<input style="width: 100px; height: 20px;" type="text"/>	<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>	
	0903 Sunburst K-12 Schools	0.0185	0.0293	0.0231	0.0214	3.34%	
<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>	
	0903 Sunburst K-12 Schools	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>	<b>Reclassified Rate 2015</b>	
	0903 Sunburst K-12 Schools	0.0185	0.0293	0.0231	0.0214	<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>
	0903 Sunburst K-12 Schools					2.39%	<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>	<input style="width: 100px; height: 20px;" type="text"/>
	0955 Sunburst K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				2.39%	<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

#### 51 Toole 0962 Shelby Public Schools

#### 0910 Shelby 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	2,007,101.47	2,001,768.47	0.00	5,333.00	0.00	0.00
21XX Support Services - Students	120,707.34	120,707.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	799.45	799.45	0.00	0.00	0.00	0.00
222X Educational Media Services	71,025.94	71,025.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,201.53	115,201.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	156,915.06	156,915.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,871.62	6,688.87	27,182.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	367,876.62	367,876.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	147,044.81	137,044.81	0.00	10,000.00	0.00	0.00
31XX Food Services	81,455.26	81,455.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	930.09	930.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,872.50	47,872.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	135,902.08	0.00	0.00	135,902.08	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	898.68	0.00	0.00	0.00	898.68	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	129,342.82	0.00	0.00	129,342.82	0.00	0.00
<b>Totals</b>	3,416,945.27	3,108,285.94	27,182.75	280,577.90	898.68	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,416,945.27					

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

#### 51 Toole 0962 Shelby Public Schools

#### 0911 Shelby 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	1,063,405.66	1,058,071.66	0.00	5,334.00	0.00	0.00
21XX Support Services - Students	63,788.66	63,788.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	795.00	795.00	0.00	0.00	0.00	0.00
222X Educational Media Services	79,029.59	79,029.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,287.32	107,287.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,785.62	89,785.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,954.41	3,968.85	23,985.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	258,108.87	258,108.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	132,843.54	122,843.54	0.00	10,000.00	0.00	0.00
31XX Food Services	208,163.53	208,163.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,392.10	32,392.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	132,301.15	132,301.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,677.50	0.00	0.00	20,677.50	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	898.68	0.00	0.00	0.00	898.68	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,658.63	0.00	0.00	2,658.63	0.00	0.00
<b>Totals</b>	2,220,090.26	2,156,535.89	23,985.56	38,670.13	898.68	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>	2,220,090.26					

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

#### 51 Toole 0962 Shelby Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0910 Shelby Elem</b>	Indirect/Direct	27,182.75 / 3,108,285.94	0.87%	<input type="text"/>		
	<b>LE 0911 Shelby H S</b>	Indirect/Direct	23,985.56 / 2,156,535.89	1.11%	<input 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>
		0910 Shelby Elem	0.0091	0.0062	0.0089	0.0089	0.87%
		0911 Shelby H S	0.0114	0.0094	0.0089	0.0089	1.11%
<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>
		0910 Shelby Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0911 Shelby H S	0.0000	0.0000	0.0000	0.0000	<input 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>	
		0910 Shelby Elem	0.0091	0.0062	0.0089	0.0089	<input type="text"/>
		0911 Shelby H S	0.0114	0.0094	0.0089	0.0089	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
		0910 Shelby Elem				0.79%	<input type="text"/>
		0911 Shelby H S				0.94%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
		0962 Shelby Public Schools				0.87%	<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

#### 51 Toole 0962 Shelby 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 D: Copy the higher value by LE from Lines B or C.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 51 Toole 0966 Galata Elementary

#### 0915 Galata 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	53,136.10	53,136.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	90.40	90.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	859.64	859.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,571.31	4.93	20,566.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,419.62	23,419.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	13,002.17	13,002.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15.00	15.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
<b>Totals</b>	112,094.24	90,527.86	20,566.38	1,000.00	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>	112,094.24					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 51 Toole 0966 Galata Elementary

Line A	Indirect/Direct	20,566.38 /	90,527.86	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0915 Galata Elem				22.72%	<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>	
	0915 Galata Elem	0.0676	0.0799	0.0893	0.1016	22.72%	
<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>	
	0915 Galata 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>		
	0915 Galata Elem	0.0676	0.0799	0.0893	0.1016	<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>
	0915 Galata Elem					10.75%	<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>	
	0966 Galata Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				10.75%	<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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