



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

06 Carter 0259 Hawks Home Elementary

0078 Hawks Home 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	83,160.18	83,160.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	21,839.56	21,839.56	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,463.19	11,463.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,639.70	2,639.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,732.72	0.00	0.00	1,732.72	0.00	0.00
Totals	120,835.35	119,102.63	0.00	1,732.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	120,835.35					

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.



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Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0078 Hawks Home Elem	Indirect/Direct	0.00 / 119,102.63	0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0078 Hawks Home Elem	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	2012	2013	2014	2015	2016
	0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0078 Hawks Home Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0259 Hawks Home Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	
	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 FY2015-16 Using FY14 Expenditures

06 Carter 0277 Alzada Elementary

0096 Alzada 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	39,964.91	39,964.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,434.98	16,434.98	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,237.52	6,237.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	866.36	0.00	0.00	866.36	0.00	0.00
Totals	63,503.77	62,637.41	0.00	866.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	63,503.77					

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 FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0096 Alzada Elem Indirect/Direct 0.00 / 62,637.41	0.00%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0096 Alzada Elem	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	2012	2013	2014	2015	2016
	0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0096 Alzada Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0277 Alzada Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	
						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 FY2015-16 Using FY14 Expenditures

06 Carter 1052 Ekalaka Public Schools

0087 Ekalaka Elem

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	490,201.23	490,201.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,694.06	32,694.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,131.40	2,131.40	0.00	0.00	0.00	0.00
222X Educational Media Services	26,660.82	26,660.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,239.98	64,239.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,302.88	4,775.48	54,527.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,213.19	136,213.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	147,604.90	94,925.80	0.00	52,679.10	0.00	0.00
31XX Food Services	77,409.35	77,409.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,368.82	3,368.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,217.82	10,217.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	21,430.35	0.00	0.00	21,430.35	0.00	0.00
Totals	1,071,474.80	942,837.95	54,527.40	74,109.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,071,474.80					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

06 Carter 1052 Ekalaka Public Schools

0097 Carter County 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	418,154.78	418,154.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,393.82	24,393.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,110.29	1,110.29	0.00	0.00	0.00	0.00
222X Educational Media Services	28,205.20	28,205.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,120.22	65,120.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,989.13	4,734.33	76,254.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,254.61	143,304.61	0.00	5,950.00	0.00	0.00
27XX Student Transportation Services	160,760.13	108,081.03	0.00	52,679.10	0.00	0.00
31XX Food Services	22,411.15	22,411.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,319.41	19,319.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,769.03	40,769.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,568.63	0.00	0.00	5,568.63	0.00	0.00
Totals	1,016,056.40	875,603.87	76,254.80	64,197.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,016,056.40					

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	LE 0087 Ekalaka Elem	Indirect/Direct	54,527.40 / 942,837.95	5.78%	[]
	LE 0097 Carter County H S	Indirect/Direct	76,254.80 / 875,603.87	8.71%	[]

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0087 Ekalaka Elem	0.0627	0.0574	0.0591	0.0608	5.78%
	0097 Carter County H S	0.0591	0.0574	0.0591	0.0608	8.71%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0087 Ekalaka Elem	0.0000	0.0000	0.0000	0.0000	[]
	0097 Carter County H S	0.0000	0.0000	0.0000	0.0000	[]

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0087 Ekalaka Elem	0.0627	0.0574	0.0591	0.0608	[]
	0097 Carter County H S	0.0591	0.0574	0.0591	0.0608	[]

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0087 Ekalaka Elem	5.66%	[]
	0097 Carter County H S	6.15%	[]

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
1052 Ekalaka Public Schools	5.91%	[]

Your Preliminary Rate by School System (SS) is:
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