



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

28 Madison 0653 Alder-Upper Ruby Elem

**0536 Alder 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	151,276.60	151,276.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	35,346.65	35,346.65	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,622.91	33,622.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,958.30	4,958.30	0.00	0.00	0.00	0.00
31XX Food Services	12,713.84	12,713.84	0.00	0.00	0.00	0.00
33XX Community Services	8,685.29	8,685.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,032.23	0.00	0.00	3,032.23	0.00	0.00
<b>Totals</b>	249,635.82	246,603.59	0.00	3,032.23	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	249,635.82					

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 0536 Alder Elem      Indirect/Direct      0.00 / 246,603.59	0.00%	<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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0536 Alder Elem	0.0000	0.0000	0.0000	0.0000	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0536 Alder 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0536 Alder Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0536 Alder Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0653 Alder-Upper Ruby Elem	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.00%</b>	<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 FY2015-16 Using FY14 Expenditures

28 Madison 0654 Sheridan Public Schools

### 0537 Sheridan 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	861,486.44	856,986.44	0.00	4,500.00	0.00	0.00
21XX Support Services - Students	79,617.85	79,617.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,294.30	9,294.30	0.00	0.00	0.00	0.00
222X Educational Media Services	2,047.05	2,047.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,853.89	158,853.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,684.22	9,684.22	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	145,636.34	140,486.35	0.00	5,149.99	0.00	0.00
27XX Student Transportation Services	54,797.86	54,797.86	0.00	0.00	0.00	0.00
31XX Food Services	86,177.80	86,177.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,131.05	26,131.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,349.46	3,239.20	0.00	7,110.26	0.00	0.00
<b>Totals</b>	1,444,076.26	1,427,316.01	0.00	16,760.25	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,444,076.26					

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 FY2015-16 Using FY14 Expenditures

28 Madison 0654 Sheridan Public Schools

**0538 Sheridan 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	673,328.07	666,168.17	0.00	7,159.90	0.00	0.00
221X Improvement of Instruction Services	2,069.15	2,069.15	0.00	0.00	0.00	0.00
222X Educational Media Services	22,572.88	22,572.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	149,738.87	149,738.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,955.98	68,955.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	379.51	0.00	379.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,391.23	141,292.79	0.00	18,098.44	0.00	0.00
27XX Student Transportation Services	51,062.77	51,062.77	0.00	0.00	0.00	0.00
33XX Community Services	9,210.35	9,210.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	92,309.70	92,309.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,550.23	0.00	0.00	16,550.23	0.00	0.00
<b>Totals</b>	1,245,568.74	1,203,380.66	379.51	41,808.57	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,245,568.74					

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 0537 Sheridan Elem	Indirect/Direct	0.00 / 1,427,316.01	0.00%			
LE 0538 Sheridan H S	Indirect/Direct	379.51 / 1,203,380.66	0.03%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0537 Sheridan Elem	0.0000	0.0363	0.0382	0.0396	0.00%
	0538 Sheridan H S	0.0002	0.0363	0.0382	0.0396	0.03%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0537 Sheridan Elem	0.0302	0.0449	0.0473	0.0396	
	0538 Sheridan H S	0.0683	0.0449	0.0473	0.0396	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0537 Sheridan Elem	0.0302	0.0449	0.0473	0.0396	
	0538 Sheridan H S	0.0683	0.0449	0.0473	0.0396	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclaasified Rate</b>
	0537 Sheridan Elem				3.08%	
	0538 Sheridan H S				3.81%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclaasified Rate</b>
0654 Sheridan Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>3.45%</b>	
	This same rate is applied to both EL and HS in the same SS					

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

\* 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

28 Madison 0655 Twin Bridges K-12 Schools

### 0540 Twin Bridges 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	1,645,619.92	1,641,836.20	0.00	3,783.72	0.00	0.00
21XX Support Services - Students	123,216.57	123,216.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,200.00	1,200.00	0.00	0.00	0.00	0.00
222X Educational Media Services	80,499.97	80,499.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,327.52	177,327.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,978.36	77,978.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	183,516.24	30,514.48	153,001.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	373,673.35	373,673.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	215,726.89	215,726.89	0.00	0.00	0.00	0.00
31XX Food Services	130,869.12	130,869.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,462.93	44,462.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	104,151.87	104,151.87	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,222.00	0.00	0.00	0.00	5,222.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,733.36	0.00	0.00	14,733.36	0.00	0.00
<b>Totals</b>	3,178,198.10	3,001,457.26	153,001.76	18,517.08	5,222.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,178,198.10					

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 0540 Twin Bridges K-12 Schools Indirect/Direct 153,001.76 / 3,001,457.26	5.10%	<input style="width: 100px; height: 20px;" type="text"/>				
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0540 Twin Bridges K-12 Schools	0.0436	0.0518	0.0506	0.0502	5.10%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0540 Twin Bridges 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0540 Twin Bridges K-12 Schools	0.0436	0.0518	0.0506	0.0502	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclaasified Rate</b>
	0540 Twin Bridges K-12 Schools				4.70%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclaasified Rate</b>
0655 Twin Bridges K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>4.70%</b>	
	This same rate is applied to both EL and HS in the same SS					

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

\* 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

28 Madison 0657 Harrison K-12 Schools

### 0543 Harrison K-12 Schools

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	1,024,900.61	1,024,900.61	0.00	0.00	0.00	0.00
222X Educational Media Services	5,552.11	5,552.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,660.44	139,660.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,185.33	7,185.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,846.88	9,094.08	32,752.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,341.75	142,341.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	165,255.34	165,255.34	0.00	0.00	0.00	0.00
31XX Food Services	84,208.40	84,208.40	0.00	0.00	0.00	0.00
33XX Community Services	10,139.54	10,139.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,622.18	7,622.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,710.30	32,210.30	0.00	13,500.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,637.00	0.00	0.00	11,637.00	0.00	0.00
<b>Totals</b>	1,686,059.88	1,628,170.08	32,752.80	25,137.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,686,059.88					

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 0543 Harrison K-12 Schools      Indirect/Direct      32,752.80 / 1,628,170.08	2.01%	<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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0543 Harrison K-12 Schools	0.0312	0.0287	0.0305	0.0283	2.01%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0543 Harrison K-12 Schools	0.0340	0.0287	0.0305	0.0283	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0543 Harrison K-12 Schools	0.0340	0.0287	0.0305	0.0283	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0543 Harrison K-12 Schools				2.69%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0657 Harrison K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>2.69%</b>	<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 FY2015-16 Using FY14 Expenditures

28 Madison 0659 Ennis K-12 Schools

### 0546 Ennis 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	2,334,292.65	2,283,756.65	0.00	50,536.00	0.00	0.00
21XX Support Services - Students	74,618.84	74,618.84	0.00	0.00	0.00	0.00
222X Educational Media Services	52,842.57	52,842.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,926.29	158,926.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	301,970.76	301,970.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,806.40	22,023.58	62,782.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	659,577.79	659,577.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	374,031.48	301,231.48	0.00	72,800.00	0.00	0.00
31XX Food Services	271,959.23	271,959.23	0.00	0.00	0.00	0.00
32XX Enterprise Services	24,442.76	24,442.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	146,148.56	146,148.56	0.00	0.00	0.00	0.00
<b>Totals</b>	4,483,617.33	4,297,498.51	62,782.82	123,336.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,483,617.33					

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 0546 Ennis K-12 Schools      Indirect/Direct      62,782.82 / 4,297,498.51	1.46%	<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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0546 Ennis K-12 Schools	0.0246	0.0224	0.0230	0.0216	1.46%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0546 Ennis K-12 Schools	0.0365	0.0240	0.0230	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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0546 Ennis K-12 Schools	0.0365	0.0240	0.0230	0.0216	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0546 Ennis K-12 Schools				2.27%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0659 Ennis K-12 Schools					<b>2.27%</b>	<input style="width: 100px; height: 20px;" type="text"/>

**Your Preliminary Rate by School System (SS) is:**

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.