



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

36 Phillips 0748 Dodson K-12

**0648 Dodson K-12**

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	622,758.55	622,758.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	82,217.08	82,217.08	0.00	0.00	0.00	0.00
222X Educational Media Services	9,175.81	9,175.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	140,096.37	140,096.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	126,066.24	113,283.24	0.00	12,783.00	0.00	0.00
25XX Support Services - Business	52,171.16	0.00	52,171.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	215,979.52	174,479.52	0.00	41,500.00	0.00	0.00
27XX Student Transportation Services	142,629.32	142,629.32	0.00	0.00	0.00	0.00
31XX Food Services	108,060.19	108,060.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,672.02	20,672.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	91,062.54	52,162.54	0.00	38,900.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,323.05	0.00	0.00	1,323.05	0.00	0.00
<b>Totals</b>	1,612,211.85	1,465,534.64	52,171.16	94,506.05	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>	1,612,211.85					

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 FY2016-17 Using FY15 Expenditures

Line A		2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
LE 0648 Dodson K-12	Indirect/Direct	52,171.16 / 1,465,534.64 3.56%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0648 Dodson K-12	0.0222	0.0207	0.0332	0.0314	3.56%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	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	2013	2014	2015	2016	2017
	0648 Dodson K-12	0.0222	0.0207	0.0332	0.0314	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0648 Dodson K-12				2.72%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0748 Dodson K-12	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>2.72%</b>	
	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 FY2016-17 Using FY15 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	306,843.46	302,065.96	0.00	4,777.50	0.00	0.00
21XX Support Services - Students	18,269.61	18,269.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	688.19	688.19	0.00	0.00	0.00	0.00
222X Educational Media Services	572.55	572.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,865.77	67,865.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,564.90	835.51	45,729.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	80,285.58	80,285.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	36,157.96	36,157.96	0.00	0.00	0.00	0.00
31XX Food Services	30,063.16	30,063.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,969.21	12,969.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,082.84	36,082.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	125,495.44	0.00	0.00	125,495.44	0.00	0.00
<b>Totals</b>	761,858.67	585,856.34	45,729.39	130,272.94	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>	761,858.67					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 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	399,315.35	395,347.42	0.00	3,967.93	0.00	0.00
21XX Support Services - Students	12,119.94	12,119.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,472.64	3,472.64	0.00	0.00	0.00	0.00
222X Educational Media Services	15,761.03	15,761.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,271.45	85,461.88	0.00	809.57	0.00	0.00
25XX Support Services - Business	47,362.10	1,337.87	46,024.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	92,286.84	92,286.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,815.49	67,815.49	0.00	0.00	0.00	0.00
31XX Food Services	57,271.11	57,271.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,777.63	5,777.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,640.92	8,640.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	966.41	0.00	0.00	966.41	0.00	0.00
<b>Totals</b>	797,060.91	745,292.77	46,024.23	5,743.91	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>	797,060.91					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A		2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0657 Saco H S	Indirect/Direct 45,729.39 / 585,856.34	7.81%			
	LE 1203 Saco Elem	Indirect/Direct 46,024.23 / 745,292.77	6.18%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0657 Saco H S	0.0473	0.0491	0.0490	0.0501	7.81%
	1203 Saco Elem	0.0473	0.0491	0.0490	0.0501	6.18%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0657 Saco H S	0.0000	0.0000	0.0000	0.0000	
	1203 Saco Elem	0.0000	0.0000	0.0000	0.0000	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0657 Saco H S	0.0473	0.0491	0.0490	0.0501	
	1203 Saco Elem	0.0473	0.0491	0.0490	0.0501	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclaasified Rate</b>
	0657 Saco H S				5.20%	
	1203 Saco Elem				4.89%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclaasified Rate</b>
	0756 Saco Public Schools				<b>5.05%</b>	

**Your Preliminary Rate by School System (SS) is:**  
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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 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	3,633,564.80	3,598,672.80	0.00	34,892.00	0.00	0.00
21XX Support Services - Students	45,850.48	45,850.48	0.00	0.00	0.00	0.00
222X Educational Media Services	70,435.25	70,435.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,907.01	159,907.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	348,182.47	348,182.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	128,270.03	17,924.86	110,345.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	727,833.32	717,192.79	0.00	10,640.53	0.00	0.00
27XX Student Transportation Services	283,595.43	264,095.43	0.00	19,500.00	0.00	0.00
31XX Food Services	321,704.00	321,704.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	53,924.54	53,924.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	181,222.53	181,222.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	27,049.00	0.00	0.00	27,049.00	0.00	0.00
<b>Totals</b>	5,981,538.86	5,779,112.16	110,345.17	92,081.53	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>	5,981,538.86					

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LE 0659 Malta K-12 Schools      Indirect/Direct      110,345.17 / 5,779,112.16	1.91%	<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>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0659 Malta K-12 Schools	0.0160	0.0161	0.0157	0.0155	1.91%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0659 Malta 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>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0659 Malta K-12 Schools	0.0160	0.0161	0.0157	0.0155	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclassified Rate</b>
	0659 Malta K-12 Schools				1.57%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclassified Rate</b>
0757 Malta K-12 Schools					<b>1.57%</b>	<input style="width: 100px; height: 20px;" type="text"/>

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 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	653,033.90	653,033.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,217.40	25,217.40	0.00	0.00	0.00	0.00
222X Educational Media Services	29,201.93	29,201.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	171,582.85	171,582.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,542.50	30,105.41	41,437.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	208,591.44	187,061.67	0.00	21,529.77	0.00	0.00
27XX Student Transportation Services	302,348.62	187,348.62	0.00	115,000.00	0.00	0.00
31XX Food Services	90,977.76	90,977.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,434.19	19,434.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,427.76	42,427.76	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,259.21	0.00	0.00	12,259.21	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,089.37	0.00	0.00	2,089.37	0.00	0.00
<b>Totals</b>	1,628,706.93	1,436,391.49	41,437.09	150,878.35	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>	1,628,706.93					

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LE 0663 Whitewater K-12 Schools    Indirect/Direct    41,437.09 / 1,436,391.49	2.88%	<input style="width: 100px; height: 20px;" type="text"/>				
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0663 Whitewater K-12 Schools	0.0177	0.0171	0.0165	0.0167	2.88%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0663 Whitewater 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>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0663 Whitewater K-12 Schools	0.0177	0.0171	0.0165	0.0167	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclassified Rate</b>
	0663 Whitewater K-12 Schools				1.84%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>				<b>2017</b>	<b>SS Reclassified Rate</b>	
0760 Whitewater K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			<b>1.84%</b>		
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