



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 36 Phillips 0748 Dodson Public Schools

#### 0648 Dodson K-12

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	659,145.92	659,145.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,221.97	17,221.97	0.00	0.00	0.00	0.00
222X Educational Media Services	14,912.68	14,912.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,659.27	103,659.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	63,961.96	63,961.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,263.01	0.00	68,263.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	237,146.65	201,311.15	0.00	35,835.50	0.00	0.00
27XX Student Transportation Services	142,135.75	142,135.75	0.00	0.00	0.00	0.00
31XX Food Services	88,455.06	88,455.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,872.31	6,872.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,951.38	56,951.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,010.52	0.00	0.00	1,010.52	0.00	0.00
<b>Totals</b>	1,459,736.48	1,354,627.45	68,263.01	36,846.02	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>	1,459,736.48					

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 FY2012-13 Using FY11 Expenditures

### 36 Phillips 0748 Dodson Public Schools

Line A	Indirect/Direct	68,263.01 /	1,354,627.45	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0648 Dodson K-12				5.04%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0648 Dodson K-12	0.0399	0.0425	0.0443	0.0562	5.04%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0648 Dodson K-12	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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0648 Dodson K-12	0.0399	0.0425	0.0443	0.0562	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0648 Dodson K-12					4.43%	<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>	
	0748 Dodson Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			4.43%	<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 FY2012-13 Using FY11 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	409,957.80	407,003.68	0.00	2,954.12	0.00	0.00
21XX Support Services - Students	15,946.41	15,946.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,311.04	5,311.04	0.00	0.00	0.00	0.00
222X Educational Media Services	2,917.30	2,917.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,907.81	67,500.31	0.00	20,407.50	0.00	0.00
25XX Support Services - Business	46,846.28	6,520.30	40,325.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,753.07	117,721.07	0.00	4,032.00	0.00	0.00
27XX Student Transportation Services	117,588.71	45,688.58	0.00	71,900.13	0.00	0.00
31XX Food Services	30,014.92	30,014.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,798.99	21,798.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,164.82	46,164.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,007.50	0.00	0.00	4,007.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	563.24	0.00	0.00	563.24	0.00	0.00
<b>Totals</b>	910,777.89	766,587.42	40,325.98	103,864.49	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	910,777.89					

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 FY2012-13 Using FY11 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	458,551.79	455,597.68	0.00	2,954.11	0.00	0.00
21XX Support Services - Students	18,725.31	18,725.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,647.08	4,647.08	0.00	0.00	0.00	0.00
222X Educational Media Services	28,801.99	28,801.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,469.57	83,062.07	0.00	20,407.50	0.00	0.00
25XX Support Services - Business	54,732.26	6,018.66	48,713.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	156,231.12	151,140.37	0.00	5,090.75	0.00	0.00
27XX Student Transportation Services	185,840.87	113,940.73	0.00	71,900.14	0.00	0.00
31XX Food Services	65,225.68	65,225.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,191.97	3,191.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,794.22	13,794.22	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,007.50	0.00	0.00	4,007.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	629.51	0.00	0.00	629.51	0.00	0.00
<b>Totals</b>	1,097,848.87	944,145.76	48,713.60	104,989.51	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>	1,097,848.87					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 36 Phillips 0756 Saco Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0657 Saco H S	Indirect/Direct	40,325.98 / 766,587.42	5.26%	<input type="text"/>	
	LE 1203 Saco Elem	Indirect/Direct	48,713.60 / 944,145.76	5.16%	<input type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0657 Saco H S	0.0468	0.0575	0.0460	0.0509	5.26%
	1203 Saco Elem	0.0363	0.0539	0.0499	0.0523	5.16%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	0657 Saco H S	0.0468	0.0000	0.0000	0.0000	<input type="text"/>
	1203 Saco Elem	0.0363	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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0657 Saco H S	0.0468	0.0575	0.0460	0.0509	<input type="text"/>
	1203 Saco Elem	0.0363	0.0539	0.0499	0.0523	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0657 Saco H S				4.82%	<input type="text"/>
	1203 Saco Elem				4.64%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0756 Saco Public Schools				4.73%	<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.

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 FY2012-13 Using FY11 Expenditures

#### 36 Phillips 0756 Saco 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.

\*\* "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.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 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	3,479,614.66	3,479,614.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	96,254.00	82,554.00	0.00	13,700.00	0.00	0.00
221X Improvement of Instruction Services	4,690.00	4,690.00	0.00	0.00	0.00	0.00
222X Educational Media Services	107,051.69	107,051.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,794.52	147,794.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	360,598.60	360,598.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	113,170.41	8,410.29	104,760.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	745,165.31	672,170.04	0.00	72,995.27	0.00	0.00
27XX Student Transportation Services	380,461.29	380,461.29	0.00	0.00	0.00	0.00
31XX Food Services	310,861.61	310,861.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,422.24	40,422.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	137,245.95	137,245.95	0.00	0.00	0.00	0.00
<b>Totals</b>	5,923,330.28	5,731,874.89	104,760.12	86,695.27	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>	5,923,330.28					

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 FY2012-13 Using FY11 Expenditures

#### 36 Phillips 0757 Malta K-12 Schools

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0659 Malta K-12 Schools	1.83%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	0659 Malta K-12 Schools	0.0150	0.0163
Line C Approved Indirect Cost Rates	LE	2009	2010
	0659 Malta K-12 Schools	0.0000	0.0000
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010
	0659 Malta K-12 Schools	0.0150	0.0163
Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0659 Malta K-12 Schools	1.60%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)		SS Reclassified Rate	
0757 Malta K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	1.60%	<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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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 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	695,945.94	670,276.94	0.00	25,669.00	0.00	0.00
21XX Support Services - Students	22,506.62	22,506.62	0.00	0.00	0.00	0.00
222X Educational Media Services	39,120.05	39,120.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	134,063.07	134,063.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,645.91	18,928.19	24,717.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	220,391.97	212,991.97	0.00	7,400.00	0.00	0.00
27XX Student Transportation Services	191,018.28	191,018.28	0.00	0.00	0.00	0.00
31XX Food Services	67,083.36	67,083.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,171.36	22,171.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,634.21	41,634.21	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	679.21	0.00	0.00	679.21	0.00	0.00
<b>Totals</b>	1,478,259.98	1,419,794.05	24,717.72	33,748.21	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,478,259.98					

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 FY2012-13 Using FY11 Expenditures

#### 36 Phillips 0760 Whitewater K-12 Schools

Line A	Indirect/Direct	24,717.72 /	1,419,794.05	2013 Calculated Rate	1.74%	2013 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0663 Whitewater K-12 Schools</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0663 Whitewater K-12 Schools	0.0231	0.0187	0.0158	0.0180	1.74%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0663 Whitewater K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0663 Whitewater K-12 Schools	0.0231	0.0187	0.0158	0.0180	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0663 Whitewater K-12 Schools					1.77%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0760 Whitewater K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				1.77%	<input style="width: 50px; 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.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

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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.

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