



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 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	1,637,968.09	1,637,968.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	77,504.13	77,504.13	0.00	0.00	0.00	0.00
222X Educational Media Services	72,535.96	72,535.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,722.30	79,722.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	157,684.58	157,684.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,171.43	10,646.54	67,524.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	217,722.91	217,722.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	313,258.63	209,273.63	0.00	103,985.00	0.00	0.00
31XX Food Services	101,183.88	101,183.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,902.40	38,902.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	67,131.39	67,131.39	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,490.40	0.00	0.00	5,490.40	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,189.92	0.00	0.00	16,189.92	0.00	0.00
Totals	2,863,466.02	2,670,275.81	67,524.89	125,665.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,863,466.02					

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

51 Toole 0955 Sunburst K-12 Schools

Line A	Indirect/Direct	67,524.89 /	2,670,275.81	2.53%	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0903 Sunburst K-12 Schools							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0903 Sunburst K-12 Schools	0.0237	0.0247	0.0185	0.0293	2.53%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0903 Sunburst K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0903 Sunburst K-12 Schools	0.0237	0.0247	0.0185	0.0293	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0903 Sunburst K-12 Schools					2.31%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0955 Sunburst K-12 Schools	Your Preliminary Rate by School System (SS) is:				2.31%	<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.

** "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

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	2,081,936.62	2,073,763.04	0.00	8,173.58	0.00	0.00
21XX Support Services - Students	119,352.25	119,352.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,099.35	26,099.35	0.00	0.00	0.00	0.00
222X Educational Media Services	112,650.25	112,650.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,186.34	108,186.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	160,969.14	160,969.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,105.48	7,150.21	25,955.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	393,043.76	393,043.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	249,292.50	142,738.00	0.00	106,554.50	0.00	0.00
31XX Food Services	50,538.97	50,538.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,498.21	3,498.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,151.06	50,151.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	208,220.57	0.00	0.00	208,220.57	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	1,369.34	0.00	0.00	0.00	1,369.34	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	284,455.92	0.00	0.00	284,455.92	0.00	0.00
Totals	3,882,869.76	3,248,140.58	25,955.27	607,404.57	1,369.34	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,882,869.76					

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

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	1,087,241.81	1,087,241.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	64,718.30	64,718.30	0.00	0.00	0.00	0.00
222X Educational Media Services	63,854.30	63,854.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,673.58	99,673.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	85,223.72	85,223.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,702.47	3,937.66	24,764.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	268,571.13	268,571.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	238,341.05	131,786.55	0.00	106,554.50	0.00	0.00
31XX Food Services	235,043.78	235,043.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,275.81	28,275.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	142,391.75	142,391.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	109,450.70	0.00	0.00	109,450.70	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	458.68	0.00	0.00	0.00	458.68	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,998.45	0.00	0.00	2,998.45	0.00	0.00
Totals	2,454,945.53	2,210,718.39	24,764.81	219,003.65	458.68	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,454,945.53					

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

51 Toole 0962 Shelby Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0910 Shelby Elem	Indirect/Direct	25,955.27 / 3,248,140.58	0.80%			
	LE 0911 Shelby H S	Indirect/Direct	24,764.81 / 2,210,718.39	1.12%			
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
	0910 Shelby Elem		0.0063	0.0080	0.0091	0.0062	0.80%
	0911 Shelby H S		0.0108	0.0130	0.0114	0.0094	1.12%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
	0910 Shelby Elem		0.0000	0.0000	0.0000	0.0000	
	0911 Shelby H S		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
	0910 Shelby Elem		0.0063	0.0080	0.0091	0.0062	
	0911 Shelby H S		0.0108	0.0130	0.0114	0.0094	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0910 Shelby Elem					0.71%	
	0911 Shelby H S					1.06%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0962 Shelby Public Schools					0.89%	

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

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.

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

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	70,684.79	70,684.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	475.59	475.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	318.00	318.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,431.48	2,431.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,427.54	2,414.39	14,013.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,127.89	26,127.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	33,070.76	33,070.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,715.00	0.00	0.00	1,715.00	0.00	0.00
Totals	151,251.05	135,522.90	14,013.15	1,715.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	151,251.05					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

51 Toole 0966 Galata Elementary

Line A	Indirect/Direct	14,013.15 /	135,522.90	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0915 Galata Elem				10.34%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0915 Galata Elem	0.0872	0.1317	0.0676	0.0799	10.34%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0915 Galata Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0915 Galata Elem	0.0872	0.1317	0.0676	0.0799		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0915 Galata Elem					8.93%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0966 Galata Elementary	Your Preliminary Rate by School System (SS) is:			8.93%		
		This same rate is applied to both EL and HS in the same SS.					

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