



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

03 Blaine 0221 Chinook Public Schools

0028 Chinook 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	1,317,095.20	1,303,920.70	0.00	13,174.50	0.00	0.00
21XX Support Services - Students	61,567.37	61,567.37	0.00	0.00	0.00	0.00
222X Educational Media Services	85,011.98	85,011.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,500.92	82,500.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	111,144.28	111,144.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	203.90	0.00	203.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	214,746.45	214,746.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	93,096.85	93,096.85	0.00	0.00	0.00	0.00
31XX Food Services	158,277.28	158,277.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,609.43	17,609.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,170.21	0.00	0.00	20,170.21	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,505.97	0.00	0.00	6,505.97	0.00	0.00
Totals	2,167,929.84	2,127,875.26	203.90	39,850.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,167,929.84					

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

03 Blaine 0221 Chinook Public Schools

0029 Chinook 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	640,914.44	634,689.94	0.00	6,224.50	0.00	0.00
21XX Support Services - Students	49,452.95	49,452.95	0.00	0.00	0.00	0.00
222X Educational Media Services	53,872.96	53,872.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,743.08	80,743.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	64,959.20	64,959.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	326.90	0.00	326.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	269,865.52	269,865.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	365,640.02	118,140.02	0.00	247,500.00	0.00	0.00
31XX Food Services	42,476.55	42,476.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,784.22	20,784.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,460.74	96,460.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,650.59	0.00	0.00	4,650.59	0.00	0.00
Totals	1,690,147.17	1,431,445.18	326.90	258,375.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,690,147.17					

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

03 Blaine 0221 Chinook Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0028 Chinook Elem	Indirect/Direct	203.90 / 2,127,875.26	0.01%	<input style="width: 100px; height: 20px;" type="text"/>	
	LE 0029 Chinook H S	Indirect/Direct	326.90 / 1,431,445.18	0.02%	<input style="width: 100px; height: 20px;" type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0028 Chinook Elem	0.0069	0.0065	0.0004	0.0004	0.01%
	0029 Chinook H S	0.0142	0.0095	0.0003	0.0003	0.02%

Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0028 Chinook Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
	0029 Chinook H S	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	2009	2010	2011	2012	
	0028 Chinook Elem	0.0069	0.0065	0.0004	0.0004	<input style="width: 100px; height: 20px;" type="text"/>
	0029 Chinook H S	0.0142	0.0095	0.0003	0.0003	<input style="width: 100px; height: 20px;" type="text"/>

Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0028 Chinook Elem	0.27%	<input style="width: 100px; height: 20px;" type="text"/>
	0029 Chinook H S	0.47%	<input style="width: 100px; height: 20px;" type="text"/>

Line F Average of LE's contained under one School System Code (SS)	SS Reclassified Rate
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0221 Chinook Public Schools	Your Preliminary Rate by School System (SS) is:	0.37%	<input style="width: 100px; height: 20px;" type="text"/>
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

03 Blaine 0221 Chinook 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.

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

03 Blaine 0222 Harlem Public Schools

0030 Harlem 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	2,854,957.17	2,854,957.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	568,000.79	568,000.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,618.93	15,618.93	0.00	0.00	0.00	0.00
222X Educational Media Services	203,698.37	196,911.70	0.00	6,786.67	0.00	0.00
23XX Support Services - General Administration	142,538.43	142,538.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	228,186.25	228,186.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	195,543.42	5,238.20	190,305.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	537,469.55	516,236.05	0.00	21,233.50	0.00	0.00
27XX Student Transportation Services	188,541.25	151,785.43	0.00	36,755.82	0.00	0.00
31XX Food Services	356,587.09	356,587.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,474.12	12,474.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,515.87	41,515.87	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,908.00	0.00	0.00	17,908.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	42,170.24	28,037.05	0.00	14,133.19	0.00	0.00
Totals	5,405,209.48	5,118,087.08	190,305.22	96,817.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,405,209.48					

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

03 Blaine 0222 Harlem Public Schools

0031 Harlem 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	997,275.25	997,275.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	130,117.78	130,117.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,929.84	1,929.84	0.00	0.00	0.00	0.00
222X Educational Media Services	78,357.03	76,857.03	0.00	1,500.00	0.00	0.00
23XX Support Services - General Administration	82,370.63	82,370.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	143,484.32	143,484.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,091.16	2,992.95	92,098.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	306,776.16	288,473.66	0.00	18,302.50	0.00	0.00
27XX Student Transportation Services	200,190.81	116,837.03	0.00	83,353.78	0.00	0.00
31XX Food Services	92,027.58	92,027.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,417.21	31,417.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	140,471.74	140,471.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	174,060.33	0.00	0.00	174,060.33	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,008.73	2,424.97	0.00	5,583.76	0.00	0.00
Totals	2,481,578.57	2,106,679.99	92,098.21	282,800.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,481,578.57					

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

03 Blaine 0222 Harlem Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0030 Harlem Elem	Indirect/Direct	190,305.22 / 5,118,087.08	3.72%	<input style="width: 100px; height: 20px;" type="text"/>	
	LE 0031 Harlem H S	Indirect/Direct	92,098.21 / 2,106,679.99	4.37%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0030 Harlem Elem	0.0390	0.0331	0.0370	0.0411	3.72%
	0031 Harlem H S	0.0412	0.0430	0.0459	0.0483	4.37%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0030 Harlem Elem	0.0115	0.0589	0.0625	0.0533	<input style="width: 60px; height: 20px;" type="text"/>
	0031 Harlem H S	0.0525	0.0526	0.0393	0.0510	<input style="width: 60px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0030 Harlem Elem	0.0390	0.0589	0.0625	0.0533	<input style="width: 60px; height: 20px;" type="text"/>
	0031 Harlem H S	0.0525	0.0526	0.0459	0.0510	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0030 Harlem Elem				4.77%	<input style="width: 60px; height: 20px;" type="text"/>
	0031 Harlem H S				4.67%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0222 Harlem Public Schools				4.72%	<input style="width: 60px; 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.

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

03 Blaine 0222 Harlem 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.

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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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

03 Blaine 0223 Cleveland-Lone Tree Elem

0032 Cleveland 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	59,110.87	58,878.02	0.00	232.85	0.00	0.00
21XX Support Services - Students	608.47	480.56	0.00	127.91	0.00	0.00
221X Improvement of Instruction Services	2,222.54	2,222.54	0.00	0.00	0.00	0.00
222X Educational Media Services	500.00	500.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	22,545.57	22,545.57	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,745.22	13,775.22	0.00	1,970.00	0.00	0.00
27XX Student Transportation Services	5,681.20	5,681.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,932.33	0.00	0.00	13,932.33	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,268.01	0.00	0.00	3,268.01	0.00	0.00
Totals	123,614.21	104,083.11	0.00	19,531.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	123,614.21					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

03 Blaine 0223 Cleveland-Lone Tree Elem

Line A	Indirect/Direct	0.00 /	104,083.11	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0032 Cleveland Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0032 Cleveland Elem	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		
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0032 Cleveland Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0223 Cleveland-Lone Tree Elem	Your Preliminary Rate by School System (SS) is:				0.00%	<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 F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

03 Blaine 0225 Zurich Elementary

0034 Zurich 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	199,082.99	199,082.99	0.00	0.00	0.00	0.00
222X Educational Media Services	1,045.21	1,045.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,176.36	4,176.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,317.68	75.00	16,242.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	47,834.21	47,834.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,092.66	61,092.66	0.00	0.00	0.00	0.00
31XX Food Services	29,445.52	29,445.52	0.00	0.00	0.00	0.00
Totals	358,994.63	342,751.95	16,242.68	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	358,994.63					

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

03 Blaine 0225 Zurich Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **				
LE 0034 Zurich Elem	Indirect/Direct 16,242.68 / 342,751.95 4.74%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0034 Zurich Elem	0.0000	0.0000	0.0274	0.0378	4.74%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0034 Zurich Elem	0.0000	0.0280	0.0274	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0034 Zurich Elem	0.0000	0.0280	0.0274	0.0378	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0034 Zurich Elem					2.67%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	<input style="width: 100px; height: 20px;" type="text"/>
0225 Zurich Elementary	Your Preliminary Rate by School System (SS) is:					2.67%	<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.

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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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

03 Blaine 0234 Turner Public Schools

0044 Turner 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	303,207.46	303,207.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	150.08	150.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,536.06	23,536.06	0.00	0.00	0.00	0.00
222X Educational Media Services	15,292.66	15,292.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,449.55	53,449.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,425.15	1,971.31	28,453.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	66,299.31	66,299.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,800.46	90,800.46	0.00	0.00	0.00	0.00
31XX Food Services	51,552.74	51,552.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	406.03	406.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,415.97	10,415.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,542.41	0.00	0.00	1,542.41	0.00	0.00
Totals	647,077.88	617,081.63	28,453.84	1,542.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	647,077.88					

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 FY2012-13 Using FY11 Expenditures

03 Blaine 0234 Turner Public Schools

0045 Turner 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	229,335.32	229,335.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,663.54	4,663.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,330.59	14,330.59	0.00	0.00	0.00	0.00
222X Educational Media Services	10,766.26	10,766.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,776.24	76,776.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,975.81	1,971.31	56,004.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,870.36	104,870.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,333.86	40,333.86	0.00	0.00	0.00	0.00
31XX Food Services	11,222.10	11,222.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,479.34	4,479.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,724.01	20,724.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,670.38	0.00	0.00	51,670.38	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,278.85	0.00	0.00	1,278.85	0.00	0.00
Totals	628,426.66	519,472.93	56,004.50	52,949.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	628,426.66					

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

03 Blaine 0234 Turner Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0044 Turner Elem	Indirect/Direct	28,453.84 / 617,081.63	4.61%	<input type="text"/>	
	LE 0045 Turner H S	Indirect/Direct	56,004.50 / 519,472.93	10.78%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0044 Turner Elem	0.0000	0.0457	0.0497	0.0355	4.61%
	0045 Turner H S	0.0000	0.0829	0.0916	0.1022	10.78%

Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0044 Turner Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0045 Turner H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0044 Turner Elem	0.0000	0.0457	0.0497	0.0355	<input type="text"/>
	0045 Turner H S	0.0000	0.0829	0.0916	0.1022	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0044 Turner Elem	3.36%	<input type="text"/>
	0045 Turner H S	7.31%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS) SS Reclassified Rate

0234 Turner Public Schools	Your Preliminary Rate by School System (SS) is:	5.34%	<input type="text"/>
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

03 Blaine 0234 Turner 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.

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

03 Blaine 0235 Hays-Lodge Pole K-12 Schls

1213 Hays-Lodge Pole K-12 Schls

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	2,051,629.44	2,051,629.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	177,125.01	177,125.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	125,048.29	125,048.29	0.00	0.00	0.00	0.00
222X Educational Media Services	63,725.76	63,725.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	286,550.86	286,550.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	334,703.43	334,703.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	139,139.70	0.00	139,139.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	643,083.93	643,083.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	108,579.68	108,579.68	0.00	0.00	0.00	0.00
31XX Food Services	220,996.37	220,996.37	0.00	0.00	0.00	0.00
33XX Community Services	500.00	500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,894.97	6,894.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,375.21	97,375.21	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,507.80	0.00	0.00	9,507.80	0.00	0.00
Totals	4,264,860.45	4,116,212.95	139,139.70	9,507.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,264,860.45					

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

03 Blaine 0235 Hays-Lodge Pole K-12 Schls

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 1213 Hays-Lodge Pole K-12 Schls	3.38%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	1213 Hays-Lodge Pole K-12 Schls	0.0349	0.0374
		0.0378	0.0388
			3.38%
Line C Approved Indirect Cost Rates	LE	2009	2010
	1213 Hays-Lodge Pole K-12 Schls	0.0000	0.0000
		0.0000	0.0000
			Reclassified Rate 2013
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010
	1213 Hays-Lodge Pole K-12 Schls	0.0349	0.0374
		0.0378	0.0388
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	1213 Hays-Lodge Pole K-12 Schls		3.47%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	0235 Hays-Lodge Pole K-12 Schls	Your Preliminary Rate by School System (SS) is:	3.47%
		This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

* 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

03 Blaine 0237 Bear Paw Elementary

0048 Bear Paw 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	40,329.06	40,329.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	187.00	187.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	235.00	235.00	0.00	0.00	0.00	0.00
222X Educational Media Services	4.20	4.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	37,470.72	37,470.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,550.93	0.00	4,550.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,628.63	13,628.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,451.35	3,451.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,474.35	0.00	0.00	1,474.35	0.00	0.00
Totals	101,331.24	95,305.96	4,550.93	1,474.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	101,331.24					

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

03 Blaine 0237 Bear Paw Elementary

Line A	Indirect/Direct	4,550.93 /	95,305.96	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0048 Bear Paw Elem				4.78%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0048 Bear Paw Elem	0.0000	0.0087	0.0400	0.0000	4.78%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0048 Bear Paw 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	2009	2010	2011	2012	
	0048 Bear Paw Elem	0.0000	0.0087	0.0400	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0048 Bear Paw Elem				1.83%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0237 Bear Paw Elementary				Your Preliminary Rate by School System (SS) is:	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.					1.83%

* 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.

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

03 Blaine 1048 North Harlem Colony Elem

1216 North Harlem Colony 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	45,929.37	45,929.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,841.37	15,841.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	524.55	524.55	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,446.67	5,446.67	0.00	0.00	0.00	0.00
Totals	67,741.96	67,741.96	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	67,741.96					

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

03 Blaine 1048 North Harlem Colony Elem

Line A	Indirect/Direct	0.00 /	67,741.96	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 1216 North Harlem Colony Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	1216 North Harlem Colony Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	1216 North Harlem Colony Elem	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	2013	
	1216 North Harlem Colony Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	1216 North Harlem Colony Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1048 North Harlem Colony Elem	Your Preliminary Rate by School System (SS) is:				0.00%	<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.

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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.

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.