



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 14 Fergus 0420 Lewistown Public Schools

#### 0258 Lewistown 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	4,372,508.16	4,372,508.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	235,286.74	235,286.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	148,021.64	148,021.64	0.00	0.00	0.00	0.00
222X Educational Media Services	223,735.71	223,735.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,168.82	147,168.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	351,547.14	351,547.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	311,451.27	44,566.83	263,485.44	3,399.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	911,887.91	911,887.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	529,182.03	446,972.95	0.00	82,209.08	0.00	0.00
31XX Food Services	638,643.63	638,643.63	0.00	0.00	0.00	0.00
33XX Community Services	915.96	915.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,536.16	9,536.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	55,633.51	55,633.51	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	292,179.90	0.00	0.00	292,179.90	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	15,832.98	0.00	0.00	0.00	15,832.98	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	77,717.32	0.00	0.00	77,717.32	0.00	0.00
9999 Undistributed	1,529.75	1,529.75	0.00	0.00	0.00	0.00
<b>Totals</b>	8,322,778.63	7,587,954.91	263,485.44	455,505.30	15,832.98	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,322,778.63					

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

#### 14 Fergus 0420 Lewistown Public Schools

#### 0259 Fergus 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	1,954,396.41	1,944,044.85	0.00	10,351.56	0.00	0.00
21XX Support Services - Students	173,046.75	173,046.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,277.49	8,277.49	0.00	0.00	0.00	0.00
222X Educational Media Services	98,992.09	98,992.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	132,535.44	132,535.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	337,783.65	336,975.65	0.00	808.00	0.00	0.00
25XX Support Services - Business	206,956.61	33,685.85	171,519.76	1,751.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	705,631.28	705,631.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	291,272.28	250,781.24	0.00	40,491.04	0.00	0.00
33XX Community Services	5,171.82	5,171.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,952.89	47,952.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	135,518.01	135,518.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	98,889.84	0.00	0.00	98,889.84	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,820.02	0.00	0.00	0.00	8,820.02	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,128.75	0.00	0.00	9,128.75	0.00	0.00
9999 Undistributed	975.88	975.88	0.00	0.00	0.00	0.00
<b>Totals</b>	4,215,349.21	3,873,589.24	171,519.76	161,420.19	8,820.02	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,215,349.21					

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

#### 14 Fergus 0420 Lewistown Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	<b>LE 0258 Lewistown Elem</b>	Indirect/Direct	263,485.44 / 7,587,954.91	3.47%	<input type="text"/>	
	<b>LE 0259 Fergus H S</b>	Indirect/Direct	171,519.76 / 3,873,589.24	4.43%	<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>
	0258 Lewistown Elem	0.0229	0.0376	0.0412	0.0374	3.47%
	0259 Fergus H S	0.0279	0.0442	0.0440	0.0482	4.43%
<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>
	0258 Lewistown Elem	0.0253	0.0405	0.0571	0.0000	<input type="text"/>
	0259 Fergus H S	0.0229	0.0612	0.0651	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>	
	0258 Lewistown Elem	0.0253	0.0405	0.0571	0.0374	<input type="text"/>
	0259 Fergus H S	0.0279	0.0612	0.0651	0.0482	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0258 Lewistown Elem				3.71%	<input type="text"/>
	0259 Fergus H S				4.69%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0420 Lewistown Public Schools				4.20%	<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

#### 14 Fergus 0420 Lewistown 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

#### 14 Fergus 0425 Deerfield Elementary

#### 0264 Deerfield 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	45,242.11	45,242.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,624.76	13,624.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,437.77	0.00	3,437.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,743.26	9,743.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	56.70	56.70	0.00	0.00	0.00	0.00
31XX Food Services	5,021.44	5,021.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	811.78	811.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,500.00	0.00	0.00	2,500.00	0.00	0.00
<b>Totals</b>	80,437.82	74,500.05	3,437.77	2,500.00	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>	80,437.82					

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 FY2012-13 Using FY11 Expenditures

#### 14 Fergus 0425 Deerfield Elementary

Line A	Indirect/Direct	3,437.77 /	74,500.05	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0264 Deerfield Elem				4.61%	<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>	
	0264 Deerfield Elem	0.0589	0.0659	0.0493	0.0652	4.61%	
<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>	
	0264 Deerfield 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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0264 Deerfield Elem	0.0589	0.0659	0.0493	0.0652	<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>
	0264 Deerfield Elem					5.42%	<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>	
	0425 Deerfield Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				5.42%	<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.

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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

#### 14 Fergus 0429 Grass Range Public Schls

#### 0268 Grass Range 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	233,029.98	233,029.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	120.96	120.96	0.00	0.00	0.00	0.00
222X Educational Media Services	3,375.80	3,375.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	42,729.02	42,729.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,228.80	14,228.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,922.63	5,591.10	19,331.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	80,572.37	67,822.37	0.00	12,750.00	0.00	0.00
27XX Student Transportation Services	58,932.64	58,932.64	0.00	0.00	0.00	0.00
31XX Food Services	39,556.83	39,556.83	0.00	0.00	0.00	0.00
32XX Enterprise Services	2,978.67	2,978.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58.95	58.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,358.05	10,358.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	400.00	0.00	0.00	400.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,124.85	1,412.57	0.00	9,712.28	0.00	0.00
<b>Totals</b>	522,389.55	480,195.74	19,331.53	22,862.28	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>	522,389.55					

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

#### 14 Fergus 0429 Grass Range Public Schls

#### 0269 Grass Range 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	271,135.02	271,135.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	126.00	126.00	0.00	0.00	0.00	0.00
222X Educational Media Services	10,263.31	10,263.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,586.58	40,586.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	15,498.89	15,498.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,203.15	5,502.70	21,700.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,310.08	63,560.08	0.00	12,750.00	0.00	0.00
27XX Student Transportation Services	53,303.66	53,303.66	0.00	0.00	0.00	0.00
31XX Food Services	21,384.12	21,384.12	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,658.93	3,658.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	664.62	664.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,644.48	25,644.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,100.00	0.00	0.00	2,100.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,140.14	730.39	0.00	3,409.75	0.00	0.00
<b>Totals</b>	552,018.98	512,058.78	21,700.45	18,259.75	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>	552,018.98					

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

#### 14 Fergus 0429 Grass Range Public Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0268 Grass Range Elem	Indirect/Direct	19,331.53 / 480,195.74	4.03%	<input type="text"/>		
	LE 0269 Grass Range H S	Indirect/Direct	21,700.45 / 512,058.78	4.24%	<input type="text"/>		
<b>Line B</b>	<b>Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
		0268 Grass Range Elem	0.0287	0.0318	0.0284	0.0224	4.03%
		0269 Grass Range H S	0.0360	0.0315	0.0406	0.0303	4.24%
<b>Line C</b>	<b>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>
		0268 Grass Range Elem	0.0000	0.0318	0.0284	0.0130	<input type="text"/>
		0269 Grass Range H S	0.0000	0.0315	0.0406	0.0291	<input type="text"/>
<b>Line D</b>	<b>Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
		0268 Grass Range Elem	0.0287	0.0318	0.0284	0.0224	<input type="text"/>
		0269 Grass Range H S	0.0360	0.0315	0.0406	0.0303	<input type="text"/>
<b>Line E</b>	<b>Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
		0268 Grass Range Elem				2.88%	<input type="text"/>
		0269 Grass Range H S				3.44%	<input type="text"/>
<b>Line F</b>	<b>Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
		0429 Grass Range Public Schls				3.16%	<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

#### 14 Fergus 0429 Grass Range Public Schls

\* 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

#### 14 Fergus 0432 King Colony Elementary

#### 0272 King 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	70,171.70	70,171.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,233.79	2,233.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,421.15	0.00	5,421.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,538.75	4,538.75	0.00	0.00	0.00	0.00
31XX Food Services	10,329.74	10,329.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,283.23	0.00	0.00	5,283.23	0.00	0.00
<b>Totals</b>	97,978.36	87,273.98	5,421.15	5,283.23	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>	97,978.36					

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

#### 14 Fergus 0432 King Colony Elementary

Line A	Indirect/Direct	5,421.15 /	87,273.98	2013 Calculated Rate	6.21%	2013 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0272 King Colony Elem</b>							
Line B Preliminary Indirect Cost Rates	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0272 King Colony Elem	0.0662	0.0727	0.0804	0.0864	6.21%	
Line C Approved Indirect Cost Rates	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0272 King 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	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0272 King Colony Elem	0.0662	0.0727	0.0804	0.0864	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0272 King Colony Elem					6.99%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						<b>SS Reclassified Rate</b>	
	0432 King Colony Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				6.99%	<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

#### 14 Fergus 0433 Moore Public Schools

#### 0273 Moore 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	400,986.40	400,986.40	0.00	0.00	0.00	0.00
222X Educational Media Services	371.44	371.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,879.81	74,879.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,452.68	0.00	10,452.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	118,141.49	118,141.49	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,423.82	36,423.82	0.00	38,000.00	0.00	0.00
31XX Food Services	55,821.80	55,821.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,991.61	4,742.61	0.00	11,249.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,811.75	0.00	0.00	16,811.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,117.17	0.00	0.00	1,117.17	0.00	0.00
<b>Totals</b>	768,997.97	691,367.37	10,452.68	67,177.92	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	768,997.97					

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

#### 14 Fergus 0433 Moore Public Schools

#### 0274 Moore 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	470,837.18	465,137.18	0.00	5,700.00	0.00	0.00
222X Educational Media Services	462.48	462.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,491.01	70,491.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,908.27	8,838.65	12,069.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	77,006.08	77,006.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,196.97	41,196.97	0.00	38,000.00	0.00	0.00
31XX Food Services	10,510.53	10,510.53	0.00	0.00	0.00	0.00
32XX Enterprise Services	11,407.84	4,844.84	0.00	6,563.00	0.00	0.00
34XX Extracurricular - Activities	7,304.54	7,304.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,183.04	22,934.04	0.00	11,249.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,845.25	0.00	0.00	9,845.25	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	753.11	0.00	0.00	753.11	0.00	0.00
<b>Totals</b>	792,906.30	708,726.32	12,069.62	72,110.36	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>	792,906.30					

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

#### 14 Fergus 0433 Moore Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0273 Moore Elem</b>	Indirect/Direct	10,452.68 / 691,367.37	1.51%	<input type="text"/>		
	<b>LE 0274 Moore H S</b>	Indirect/Direct	12,069.62 / 708,726.32	1.70%	<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>
		0273 Moore Elem	0.0202	0.0160	0.0158	0.0330	1.51%
		0274 Moore H S	0.0245	0.0184	0.0150	0.0218	1.70%
<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>
		0273 Moore Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0274 Moore H S	0.0000	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>	
		0273 Moore Elem	0.0202	0.0160	0.0158	0.0330	<input type="text"/>
		0274 Moore H S	0.0245	0.0184	0.0150	0.0218	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
		0273 Moore Elem				1.90%	<input type="text"/>
		0274 Moore H S				1.84%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0433 Moore Public Schools					1.87%	<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

#### 14 Fergus 0433 Moore 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

#### 14 Fergus 0438 Roy K-12 Schools

#### 0280 Roy 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	457,811.70	457,811.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,614.66	10,614.66	0.00	0.00	0.00	0.00
222X Educational Media Services	3,150.94	3,150.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	150,604.25	150,604.25	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,674.40	169,148.24	0.00	6,526.16	0.00	0.00
27XX Student Transportation Services	87,818.08	87,818.08	0.00	0.00	0.00	0.00
31XX Food Services	56,527.55	56,527.55	0.00	0.00	0.00	0.00
32XX Enterprise Services	19,458.44	19,458.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,947.11	23,947.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,304.57	0.00	0.00	13,304.57	0.00	0.00
<b>Totals</b>	998,911.70	979,080.97	0.00	19,830.73	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	998,911.70					

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

#### 14 Fergus 0438 Roy K-12 Schools

Line A	Indirect/Direct	0.00 /	979,080.97	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0280 Roy 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>	
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	0.00%	
<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>	
	0280 Roy 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>		
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	<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>
	0280 Roy K-12 Schools					0.00%	<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>	
	0438 Roy K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.00%</b>	<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

#### 14 Fergus 0439 Denton Public Schools

#### 0281 Denton 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	453,130.65	453,130.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,918.57	2,918.57	0.00	0.00	0.00	0.00
222X Educational Media Services	33,593.32	33,593.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,706.80	66,706.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,566.27	16,566.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,773.51	0.00	25,773.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,802.93	162,802.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,099.47	79,099.47	0.00	0.00	0.00	0.00
31XX Food Services	64,119.98	64,119.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	49.00	49.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,605.28	6,605.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,270.00	0.00	0.00	1,270.00	0.00	0.00
<b>Totals</b>	912,635.78	885,592.27	25,773.51	1,270.00	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>	912,635.78					

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

#### 14 Fergus 0439 Denton Public Schools

#### 0282 Denton 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	313,514.43	313,514.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,070.94	26,070.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	499.00	499.00	0.00	0.00	0.00	0.00
222X Educational Media Services	19.47	19.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,708.62	89,708.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,787.97	16,787.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,361.99	0.00	32,361.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	105,269.17	105,269.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,349.62	57,349.62	0.00	0.00	0.00	0.00
31XX Food Services	25,300.45	25,300.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,629.56	19,629.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,914.50	26,914.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,270.01	0.00	0.00	1,270.01	0.00	0.00
<b>Totals</b>	714,695.73	681,063.73	32,361.99	1,270.01	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>	714,695.73					

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

#### 14 Fergus 0439 Denton Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0281 Denton Elem</b>	Indirect/Direct	25,773.51 /	885,592.27	2.91%	<input type="text"/>	
	<b>LE 0282 Denton H S</b>	Indirect/Direct	32,361.99 /	681,063.73	4.75%	<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>
		0281 Denton Elem	0.0259	0.0205	0.0245	0.0216	2.91%
		0282 Denton H S	0.0274	0.0641	0.0359	0.0279	4.75%
<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>
		0281 Denton Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0282 Denton H S	0.0000	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>	
		0281 Denton Elem	0.0259	0.0205	0.0245	0.0216	<input type="text"/>
		0282 Denton H S	0.0274	0.0641	0.0359	0.0279	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
		0281 Denton Elem				2.31%	<input type="text"/>
		0282 Denton H S				3.85%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
		0439 Denton Public Schools				3.08%	<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

#### 14 Fergus 0439 Denton 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

#### 14 Fergus 0445 Spring Creek Colony Elem

#### 0288 Spring Creek 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	46,624.17	46,624.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	612.00	612.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	300.00	300.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,076.92	1,076.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,332.46	3,332.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,852.40	0.00	5,852.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,687.76	16,687.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	206.55	206.55	0.00	0.00	0.00	0.00
31XX Food Services	9,683.35	9,683.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	899.31	899.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,187.44	0.00	0.00	5,187.44	0.00	0.00
<b>Totals</b>	90,462.36	79,422.52	5,852.40	5,187.44	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>	90,462.36					

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

#### 14 Fergus 0445 Spring Creek Colony Elem

Line A	Indirect/Direct	5,852.40 /	79,422.52	2013 Calculated Rate	7.37%	2013 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0288 Spring Creek Colony Elem</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>	
	0288 Spring Creek Colony Elem	0.0778	0.0998	0.0916	0.0954	7.37%	
<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>	
	0288 Spring Creek Colony Elem	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>		
	0288 Spring Creek Colony Elem	0.0778	0.0998	0.0916	0.0954	<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>
	0288 Spring Creek Colony Elem					8.33%	<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>	
	0445 Spring Creek Colony Elem	<b>Your Preliminary Rate by School System (SS) is:</b>				8.33%	<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

#### 14 Fergus 0447 Winifred K-12 Schools

#### 0291 Winifred 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	773,360.99	705,927.37	0.00	67,433.62	0.00	0.00
21XX Support Services - Students	9,288.60	9,288.60	0.00	0.00	0.00	0.00
222X Educational Media Services	49,939.79	49,939.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,881.48	106,881.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,356.95	0.00	35,356.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	241,364.20	133,811.20	0.00	107,553.00	0.00	0.00
27XX Student Transportation Services	98,063.84	98,063.84	0.00	0.00	0.00	0.00
31XX Food Services	67,641.98	67,641.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,380.13	9,380.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,284.05	24,284.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	231,395.24	0.00	0.00	231,395.24	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,933.55	0.00	0.00	13,933.55	0.00	0.00
<b>Totals</b>	1,660,890.80	1,205,218.44	35,356.95	420,315.41	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>	1,660,890.80					

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

#### 14 Fergus 0447 Winifred K-12 Schools

Line A	Indirect/Direct	35,356.95 /	1,205,218.44	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0291 Winifred K-12 Schools				2.93%		
<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>
	0291 Winifred K-12 Schools	0.0209	0.0267	0.0261	0.0243	2.93%
<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>
	0291 Winifred K-12 Schools	0.0119	0.0185	0.0403	0.0301	
<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>	
	0291 Winifred K-12 Schools	0.0209	0.0267	0.0403	0.0301	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0291 Winifred K-12 Schools				2.80%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0447 Winifred K-12 Schools				<b>Your Preliminary Rate by School System (SS) is:</b>	
	This same rate is applied to both EL and HS in the same SS.					2.80%

\* 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

#### 14 Fergus 1050 Ayers Elementary

#### 1218 Ayers 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	67,640.15	67,640.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,614.60	6,614.60	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,292.58	15,292.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,309.00	1,309.00	0.00	0.00	0.00	0.00
31XX Food Services	12,981.16	12,981.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,693.12	4,693.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,318.23	0.00	0.00	5,318.23	0.00	0.00
<b>Totals</b>	113,848.84	108,530.61	0.00	5,318.23	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	113,848.84					

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

#### 14 Fergus 1050 Ayers Elementary

Line A	Indirect/Direct	0.00 /	108,530.61	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 1218 Ayers Elem							
<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>	
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<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>	
	1218 Ayers 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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	1218 Ayers Elem					0.00%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	1050 Ayers Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	
	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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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.