



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

24 Lake 0601 Arlee Public Schools

0474 Arlee 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	2,358,911.98	2,356,040.80	0.00	2,871.18	0.00	0.00
21XX Support Services - Students	106,533.62	106,533.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	41,882.58	34,695.50	0.00	7,187.08	0.00	0.00
222X Educational Media Services	91,587.73	91,587.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	175,552.92	175,552.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	209,099.30	209,099.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	104,055.93	0.00	104,055.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	356,347.23	356,347.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	84,599.12	84,599.12	0.00	0.00	0.00	0.00
31XX Food Services	197,299.51	197,299.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,042.41	4,042.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,383.60	34,383.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	109,081.67	0.00	0.00	109,081.67	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	62,576.79	0.00	0.00	0.00	62,576.79	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,174.74	0.00	0.00	9,174.74	0.00	0.00
9999 Undistributed	4,658.20	4,658.20	0.00	0.00	0.00	0.00
Totals	3,949,787.33	3,654,839.94	104,055.93	128,314.67	62,576.79	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,949,787.33					

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

24 Lake 0601 Arlee Public Schools

0475 Arlee 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	1,192,983.20	1,186,020.20	0.00	6,963.00	0.00	0.00
21XX Support Services - Students	44,037.63	44,037.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,063.95	18,063.95	0.00	0.00	0.00	0.00
222X Educational Media Services	10,503.92	10,503.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,579.50	63,579.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	97,094.83	97,094.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,729.82	0.00	47,729.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,519.77	162,519.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,562.92	48,562.92	0.00	0.00	0.00	0.00
31XX Food Services	2,270.76	2,270.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,422.39	7,422.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	102,861.00	100,821.13	0.00	2,039.87	0.00	0.00
4XXX Facilities Acquisition and Construction Services	48,053.41	0.00	0.00	48,053.41	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	21,408.11	0.00	0.00	0.00	21,408.11	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,153.58	0.00	0.00	2,153.58	0.00	0.00
9999 Undistributed	1,996.37	1,996.37	0.00	0.00	0.00	0.00
Totals	1,871,241.16	1,742,893.37	47,729.82	59,209.86	21,408.11	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,871,241.16					

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

24 Lake 0601 Arlee Public Schools

Line A		2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0474 Arlee Elem	Indirect/Direct 104,055.93 / 3,654,839.94	2.85%	<input type="text"/>		
	LE 0475 Arlee H S	Indirect/Direct 47,729.82 / 1,742,893.37	2.74%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0474 Arlee Elem	0.0499	0.0336	0.0259	0.0287	2.85%
	0475 Arlee H S	0.0503	0.0207	0.0314	0.0317	2.74%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0474 Arlee Elem	0.0499	0.0000	0.0000	0.0000	<input type="text"/>
	0475 Arlee 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	
	0474 Arlee Elem	0.0499	0.0336	0.0259	0.0287	<input type="text"/>
	0475 Arlee H S	0.0503	0.0207	0.0314	0.0317	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0474 Arlee Elem				3.17%	<input type="text"/>
	0475 Arlee H S				3.07%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0601 Arlee Public Schools				3.12%	<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

24 Lake 0601 Arlee 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

24 Lake 0603 Polson Public Schools

0477 Polson 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	8,028,718.59	8,022,781.83	0.00	5,936.76	0.00	0.00
21XX Support Services - Students	357,791.90	357,791.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,856.64	3,856.64	0.00	0.00	0.00	0.00
222X Educational Media Services	328,194.64	328,194.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	269,203.03	262,940.03	0.00	6,263.00	0.00	0.00
24XX Support Services - School Administration	708,798.26	708,798.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,676.65	9,349.34	92,327.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	827,308.88	827,218.88	0.00	90.00	0.00	0.00
27XX Student Transportation Services	765,920.88	665,986.48	0.00	99,934.40	0.00	0.00
31XX Food Services	12,232.36	12,232.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,484.94	9,484.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,718.16	94,718.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	197,924.46	0.00	0.00	197,924.46	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	7,784.84	0.00	0.00	0.00	7,784.84	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,689.68	1,689.68	0.00	0.00	0.00	0.00
Totals	11,715,303.91	11,305,043.14	92,327.31	310,148.62	7,784.84	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	11,715,303.91					

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

24 Lake 0603 Polson Public Schools

0478 Polson 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	2,840,696.97	2,825,847.10	0.00	14,849.87	0.00	0.00
21XX Support Services - Students	71,748.43	71,748.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	100.00	100.00	0.00	0.00	0.00	0.00
222X Educational Media Services	137,605.11	137,605.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	119,534.57	119,534.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	424,902.79	424,902.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,428.07	23,095.59	22,332.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	431,098.92	412,454.70	0.00	18,644.22	0.00	0.00
27XX Student Transportation Services	335,049.63	256,074.84	0.00	78,974.79	0.00	0.00
31XX Food Services	630,581.94	629,630.94	0.00	951.00	0.00	0.00
34XX Extracurricular - Activities	79,471.25	79,471.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	224,662.14	224,662.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	101,378.84	0.00	0.00	101,378.84	0.00	0.00
Totals	5,442,258.66	5,205,127.46	22,332.48	214,798.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,442,258.66					

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

24 Lake 0603 Polson Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0477 Polson Elem	Indirect/Direct	92,327.31 / 11,305,043.14	0.82%	<input type="text"/>	
	LE 0478 Polson H S	Indirect/Direct	22,332.48 / 5,205,127.46	0.43%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0477 Polson Elem	0.0090	0.0088	0.0082	0.0087	0.82%
	0478 Polson H S	0.0099	0.0094	0.0060	0.0092	0.43%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0477 Polson Elem	0.0000	0.0279	0.0360	0.0455	<input type="text"/>
	0478 Polson H S	0.0000	0.0317	0.0469	0.0560	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0477 Polson Elem	0.0090	0.0279	0.0360	0.0455	<input type="text"/>
	0478 Polson H S	0.0099	0.0317	0.0469	0.0560	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0477 Polson Elem				2.41%	<input type="text"/>
	0478 Polson H S				2.83%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0603 Polson Public Schools				2.62%	<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.



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For FY2012-13 Using FY11 Expenditures

24 Lake 0603 Polson 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

24 Lake 0605 St Ignatius K-12 Schools

0481 St Ignatius K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,539,361.80	3,539,361.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	90,780.45	90,780.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,057.48	25,057.48	0.00	0.00	0.00	0.00
222X Educational Media Services	115,566.67	115,566.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	120,934.84	120,934.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	264,467.52	264,467.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	226,804.96	0.00	226,804.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	687,134.02	687,134.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	340,675.66	340,675.66	0.00	0.00	0.00	0.00
31XX Food Services	296,314.02	296,314.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,387.91	6,387.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	158,352.74	158,352.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,375,714.24	0.00	0.00	2,375,714.24	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	172,065.06	23,775.00	0.00	148,290.06	0.00	0.00
Totals	8,419,617.37	5,668,808.11	226,804.96	2,524,004.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,419,617.37					

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

24 Lake 0605 St Ignatius K-12 Schools

Line A	Indirect/Direct	226,804.96 /	5,668,808.11	2013 Calculated Rate	4.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0481 St Ignatius K-12 Schools							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0481 St Ignatius K-12 Schools	0.0384	0.0396	0.0470	0.0416	4.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0481 St Ignatius K-12 Schools	0.0164	0.0000	0.0776	0.0416	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0481 St Ignatius K-12 Schools	0.0384	0.0396	0.0776	0.0416	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0481 St Ignatius K-12 Schools					4.51%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0605 St Ignatius K-12 Schools	Your Preliminary Rate by School System (SS) is:				4.51%	<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

24 Lake 0607 Valley View Elementary

0483 Valley View 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	184,682.73	184,682.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,885.51	5,885.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,957.32	3,957.32	0.00	0.00	0.00	0.00
222X Educational Media Services	4,632.14	4,632.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,247.75	1,247.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,713.57	1,713.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,591.71	4,440.23	45,151.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,201.15	27,198.34	0.00	2.81	0.00	0.00
27XX Student Transportation Services	101.00	101.00	0.00	0.00	0.00	0.00
31XX Food Services	454.40	454.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	26,840.60	0.00	0.00	26,840.60	0.00	0.00
9999 Undistributed	117.73	117.73	0.00	0.00	0.00	0.00
Totals	306,425.61	234,430.72	45,151.48	26,843.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	306,425.61					

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

24 Lake 0607 Valley View Elementary

Line A	Indirect/Direct	45,151.48 /	234,430.72	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0483 Valley View Elem				19.26%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0483 Valley View Elem	0.1139	0.0920	0.0999	0.1494	19.26%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0483 Valley View 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	
	0483 Valley View Elem	0.1139	0.0920	0.0999	0.1494	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0483 Valley View Elem				12.31%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0607 Valley View 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.					12.31%

* 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

24 Lake 0610 Swan Lake-Salmon Elem

0486 Swan Lake-Salmon 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	48,221.67	47,163.19	0.00	1,058.48	0.00	0.00
25XX Support Services - Business	12,474.05	0.00	12,474.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,562.22	20,562.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	575.05	575.05	0.00	0.00	0.00	0.00
9999 Undistributed	182.18	182.18	0.00	0.00	0.00	0.00
Totals	82,015.17	68,482.64	12,474.05	1,058.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	82,015.17					

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

24 Lake 0610 Swan Lake-Salmon Elem

Line A	Indirect/Direct	12,474.05 /	68,482.64	2013 Calculated Rate	18.21%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0486 Swan Lake-Salmon Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0486 Swan Lake-Salmon Elem	0.1832	0.1757	0.1603	0.1897	18.21%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0486 Swan Lake-Salmon 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		
	0486 Swan Lake-Salmon Elem	0.1832	0.1757	0.1603	0.1897	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0486 Swan Lake-Salmon Elem					16.93%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0610 Swan Lake-Salmon Elem	Your Preliminary Rate by School System (SS) is:				16.93%	<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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

24 Lake 1037 Ronan Public Schools

1199 Ronan Elem

Expenditure Function	Excluded Costs					
	Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other
	(A)	(B)	(C)	(D)	(E)	(F)
1XXX Instruction	6,469,355.61	6,428,806.05	0.00	40,549.56	0.00	0.00
21XX Support Services - Students	1,158,656.08	1,158,656.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	84,089.92	84,089.92	0.00	0.00	0.00	0.00
222X Educational Media Services	206,980.91	206,980.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	181,873.27	181,873.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	858,361.96	858,361.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	140,786.46	0.00	140,786.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	887,291.53	818,704.02	0.00	68,587.51	0.00	0.00
27XX Student Transportation Services	716,899.78	451,424.12	0.00	265,475.66	0.00	0.00
34XX Extracurricular - Activities	7,332.27	7,332.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,374.91	71,374.91	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	181,701.87	0.00	0.00	181,701.87	0.00	0.00
9999 Undistributed	8,384.35	8,384.35	0.00	0.00	0.00	0.00
Totals	10,973,088.92	10,275,987.86	140,786.46	556,314.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,973,088.92					

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

24 Lake 1037 Ronan Public Schools

1200 Ronan 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	1,521,857.69	1,521,857.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	164,899.29	164,899.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,218.57	9,218.57	0.00	0.00	0.00	0.00
222X Educational Media Services	68,144.14	68,144.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,855.04	101,855.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	405,535.59	405,535.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	76,708.90	0.00	76,708.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	550,392.65	499,783.15	0.00	50,609.50	0.00	0.00
27XX Student Transportation Services	232,293.42	158,374.22	0.00	73,919.20	0.00	0.00
31XX Food Services	698,294.86	698,294.86	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,200.64	47,200.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	190,295.42	190,295.42	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,931.82	0.00	0.00	7,931.82	0.00	0.00
9999 Undistributed	1,902.68	1,902.68	0.00	0.00	0.00	0.00
Totals	4,076,530.71	3,867,361.29	76,708.90	132,460.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,076,530.71					

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

24 Lake 1037 Ronan Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 1199 Ronan Elem	Indirect/Direct	140,786.46 / 10,275,987.86	1.37%	<input type="text"/>		
	LE 1200 Ronan H S	Indirect/Direct	76,708.90 / 3,867,361.29	1.98%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
		1199 Ronan Elem	0.0102	0.0144	0.0074	0.0040	1.37%
		1200 Ronan H S	0.0227	0.0107	0.0183	0.0227	1.98%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
		1199 Ronan Elem	0.0944	0.0276	0.0000	0.0112	<input type="text"/>
		1200 Ronan H S	0.0764	0.0723	0.0879	0.0725	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
		1199 Ronan Elem	0.0944	0.0276	0.0074	0.0112	<input type="text"/>
		1200 Ronan H S	0.0764	0.0723	0.0879	0.0725	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
		1199 Ronan Elem				2.93%	<input type="text"/>
		1200 Ronan H S				6.25%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		1037 Ronan Public Schools				4.59%	<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

24 Lake 1037 Ronan 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

24 Lake 1042 Charlo Public Schools

1205 Charlo 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	1,169,875.45	1,169,875.45	0.00	0.00	0.00	0.00
21XX Support Services - Students	72,954.21	72,954.21	0.00	0.00	0.00	0.00
222X Educational Media Services	31,952.13	31,952.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	50,543.90	50,543.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	106,436.90	106,436.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	87,367.87	1,416.45	85,951.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	184,255.19	184,255.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	137,611.86	132,611.86	0.00	5,000.00	0.00	0.00
31XX Food Services	111,998.01	111,998.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	873.72	873.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,743.59	37,743.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,271.58	0.00	0.00	23,271.58	0.00	0.00
Totals	2,014,884.41	1,900,661.41	85,951.42	28,271.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,014,884.41					

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

24 Lake 1042 Charlo Public Schools

1206 Charlo 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	596,862.83	596,862.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	36,332.67	36,332.67	0.00	0.00	0.00	0.00
222X Educational Media Services	32,588.73	32,588.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	46,856.22	46,856.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,793.58	44,793.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,525.68	1,416.47	60,109.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	182,120.41	153,769.25	0.00	28,351.16	0.00	0.00
27XX Student Transportation Services	137,128.43	129,631.63	0.00	7,496.80	0.00	0.00
34XX Extracurricular - Activities	20,211.57	20,211.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,567.83	70,567.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,644.71	0.00	0.00	2,644.71	0.00	0.00
Totals	1,231,632.66	1,133,030.78	60,109.21	38,492.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,231,632.66					

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

24 Lake 1042 Charlo Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 1205 Charlo Elem	Indirect/Direct	85,951.42 / 1,900,661.41	4.52%	<input style="width: 100px; height: 20px;" type="text"/>	
	LE 1206 Charlo H S	Indirect/Direct	60,109.21 / 1,133,030.78	5.31%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	1205 Charlo Elem	0.0267	0.0337	0.0470	0.0537	4.52%
	1206 Charlo H S	0.0481	0.0514	0.0534	0.0567	5.31%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	1205 Charlo Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
	1206 Charlo 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	
	1205 Charlo Elem	0.0267	0.0337	0.0470	0.0537	<input style="width: 100px; height: 20px;" type="text"/>
	1206 Charlo H S	0.0481	0.0514	0.0534	0.0567	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	1205 Charlo Elem				3.92%	<input style="width: 100px; height: 20px;" type="text"/>
	1206 Charlo H S				4.99%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	1042 Charlo Public Schools				4.46%	<input style="width: 100px; 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

24 Lake 1042 Charlo 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

24 Lake 1046 Upper West Shore Elem

1211 Upper West Shore 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	191,422.31	191,422.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,043.26	19,043.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	179.00	179.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	569.53	569.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,653.19	1,000.00	36,653.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,794.98	40,794.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,930.77	6,930.77	0.00	0.00	0.00	0.00
31XX Food Services	545.57	545.57	0.00	0.00	0.00	0.00
33XX Community Services	14,453.36	14,453.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,135.98	0.00	0.00	7,135.98	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	9,761.15	0.00	0.00	0.00	9,761.15	0.00
Totals	328,489.10	274,938.78	36,653.19	7,135.98	9,761.15	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	328,489.10					

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

24 Lake 1046 Upper West Shore Elem

Line A	Indirect/Direct	36,653.19 /	274,938.78	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 1211 Upper West Shore Elem				13.33%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates						
	LE	2009	2010	2011	2012	2013
	1211 Upper West Shore Elem	0.1597	0.2062	0.1170	0.1318	13.33%
Line C Approved Indirect Cost Rates						
	LE	2009	2010	2011	2012	Reclassified Rate 2013
	1211 Upper West Shore 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	
	1211 Upper West Shore Elem	0.1597	0.2062	0.1170	0.1318	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount						
	LE				2013	LE Reclassified Rate
	1211 Upper West Shore Elem				14.21%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						
					2013	SS Reclassified Rate
	1046 Upper West Shore Elem				14.21%	<input style="width: 100px; height: 20px;" type="text"/>

Your Preliminary Rate by School System (SS) is:
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* 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 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.

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