



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 0221 Chinook Public Schools

0028 Chinook Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,440,197.79	1,424,285.79	0.00	15,912.00	0.00	0.00
21XX Support Services - Students	65,918.74	65,918.74	0.00	0.00	0.00	0.00
222X Educational Media Services	85,987.51	85,987.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,246.26	107,246.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	123,257.02	123,257.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	391.50	0.00	391.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	222,565.96	208,404.51	0.00	14,161.45	0.00	0.00
27XX Student Transportation Services	102,711.22	102,711.22	0.00	0.00	0.00	0.00
31XX Food Services	219,481.81	217,481.81	0.00	2,000.00	0.00	0.00
33XX Community Services	119.18	119.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,177.54	17,177.54	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,112.11	0.00	0.00	4,112.11	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,688.88	0.00	0.00	7,688.88	0.00	0.00
Totals	2,396,855.52	2,352,589.58	391.50	43,874.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,396,855.52					

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 FY2013-14 Using FY12 Expenditures

03 Blaine 0221 Chinook Public Schools

0029 Chinook H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	692,157.72	690,684.72	0.00	1,473.00	0.00	0.00
21XX Support Services - Students	47,645.66	47,645.66	0.00	0.00	0.00	0.00
222X Educational Media Services	57,441.20	57,441.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	112,189.67	112,189.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	58,742.61	58,742.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	472.50	0.00	472.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	247,187.27	238,687.27	0.00	8,500.00	0.00	0.00
27XX Student Transportation Services	152,296.29	128,387.69	0.00	23,908.60	0.00	0.00
31XX Food Services	3,591.21	3,591.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,239.17	22,239.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	106,636.47	106,636.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,455.38	0.00	0.00	29,455.38	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	104,055.84	0.00	0.00	104,055.84	0.00	0.00
Totals	1,634,110.99	1,466,245.67	472.50	167,392.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,634,110.99					

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 FY2013-14 Using FY12 Expenditures

03 Blaine 0221 Chinook Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0028 Chinook Elem	Indirect/Direct	391.50 / 2,352,589.58	0.02%	<input style="width: 100px; height: 20px;" type="text"/>	
	LE 0029 Chinook H S	Indirect/Direct	472.50 / 1,466,245.67	0.03%	<input style="width: 100px; height: 20px;" type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0028 Chinook Elem	0.0065	0.0004	0.0004	0.0037	0.02%
	0029 Chinook H S	0.0095	0.0003	0.0003	0.0037	0.03%

Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0028 Chinook Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
	0029 Chinook H S	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0028 Chinook Elem	0.0065	0.0004	0.0004	0.0037	<input style="width: 100px; height: 20px;" type="text"/>
	0029 Chinook H S	0.0095	0.0003	0.0003	0.0037	<input style="width: 100px; height: 20px;" type="text"/>

Line E Five Year Average with 5% Discount	LE	2014	LE Reclassified Rate
	0028 Chinook Elem	0.21%	<input style="width: 100px; height: 20px;" type="text"/>
	0029 Chinook H S	0.27%	<input style="width: 100px; height: 20px;" type="text"/>

Line F Average of LE's contained under one School System Code (SS)		SS Reclassified Rate
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0221 Chinook Public Schools	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.	0.24%	<input style="width: 100px; height: 20px;" type="text"/>
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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.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 0221 Chinook Public Schools

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 0222 Harlem Public Schools

0030 Harlem Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,654,593.03	2,642,193.03	0.00	12,400.00	0.00	0.00
21XX Support Services - Students	433,828.62	433,828.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	39,200.53	39,200.53	0.00	0.00	0.00	0.00
222X Educational Media Services	214,095.98	214,095.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,545.74	113,545.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	234,346.46	234,346.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	200,591.08	5,261.32	195,329.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	509,403.62	502,365.83	0.00	7,037.79	0.00	0.00
27XX Student Transportation Services	284,560.25	146,341.41	0.00	138,218.84	0.00	0.00
31XX Food Services	383,444.75	383,444.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,410.22	7,410.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,244.47	47,244.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,641.19	20,720.28	0.00	16,920.91	0.00	0.00
Totals	5,159,905.94	4,789,998.64	195,329.76	174,577.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,159,905.94					

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 FY2013-14 Using FY12 Expenditures

03 Blaine 0222 Harlem Public Schools

0031 Harlem H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	976,388.48	976,388.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	130,545.50	130,545.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,020.96	4,020.96	0.00	0.00	0.00	0.00
222X Educational Media Services	86,546.87	86,546.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,797.89	71,797.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	121,809.45	121,809.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	100,039.93	3,006.62	97,033.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	267,713.19	235,499.00	0.00	32,214.19	0.00	0.00
27XX Student Transportation Services	192,288.78	100,142.88	0.00	92,145.90	0.00	0.00
31XX Food Services	30,434.31	30,434.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,587.55	26,587.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	123,455.06	123,455.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	125,842.94	0.00	0.00	125,842.94	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,763.81	2,862.10	0.00	6,901.71	0.00	0.00
Totals	2,267,234.72	1,913,096.67	97,033.31	257,104.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,267,234.72					

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 FY2013-14 Using FY12 Expenditures

03 Blaine 0222 Harlem Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0030 Harlem Elem	Indirect/Direct	195,329.76 / 4,789,998.64	4.08%	<input style="width: 100px; height: 20px;" type="text"/>	
	LE 0031 Harlem H S	Indirect/Direct	97,033.31 / 1,913,096.67	5.07%	<input style="width: 100px; height: 20px;" type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0030 Harlem Elem	0.0331	0.0370	0.0411	0.0472	4.08%
	0031 Harlem H S	0.0430	0.0459	0.0483	0.0472	5.07%

Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0030 Harlem Elem	0.0589	0.0625	0.0533	0.0496	<input style="width: 100px; height: 20px;" type="text"/>
	0031 Harlem H S	0.0526	0.0393	0.0510	0.0496	<input style="width: 100px; height: 20px;" type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0030 Harlem Elem	0.0589	0.0625	0.0533	0.0496	<input style="width: 100px; height: 20px;" type="text"/>
	0031 Harlem H S	0.0526	0.0459	0.0510	0.0496	<input style="width: 100px; height: 20px;" type="text"/>

Line E Five Year Average with 5% Discount	LE	2014	LE Reclassified Rate
	0030 Harlem Elem	5.04%	<input style="width: 100px; height: 20px;" type="text"/>
	0031 Harlem H S	4.75%	<input style="width: 100px; height: 20px;" type="text"/>

Line F Average of LE's contained under one School System Code (SS)	SS Reclassified Rate
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0222 Harlem Public Schools	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.	4.90%	<input style="width: 100px; height: 20px;" type="text"/>
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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.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 0222 Harlem Public Schools

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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 FY2013-14 Using FY12 Expenditures

03 Blaine 0223 Cleveland-Lone Tree Elem

0032 Cleveland Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	62,185.79	62,185.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,767.00	1,767.00	0.00	0.00	0.00	0.00
222X Educational Media Services	12,178.63	12,178.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,587.43	17,587.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,611.85	3,611.85	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,983.64	15,383.65	0.00	13,599.99	0.00	0.00
27XX Student Transportation Services	4,282.21	4,282.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,325.00	0.00	0.00	3,325.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,517.54	0.00	0.00	1,517.54	0.00	0.00
Totals	135,439.09	116,996.56	0.00	18,442.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	135,439.09					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 0223 Cleveland-Lone Tree Elem

Line A	Indirect/Direct	0.00 /	116,996.56	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0032 Cleveland Elem							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0032 Cleveland Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0223 Cleveland-Lone Tree Elem	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 0225 Zurich Elementary

0034 Zurich Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	190,284.55	190,284.55	0.00	0.00	0.00	0.00
222X Educational Media Services	284.06	284.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,903.81	2,903.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,441.49	578.45	16,863.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	46,226.29	46,226.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,480.76	57,480.76	0.00	0.00	0.00	0.00
31XX Food Services	29,267.22	29,267.22	0.00	0.00	0.00	0.00
Totals	343,888.18	327,025.14	16,863.04	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	343,888.18					

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 FY2013-14 Using FY12 Expenditures

03 Blaine 0225 Zurich Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0034 Zurich Elem	Indirect/Direct 16,863.04 / 327,025.14	5.16%	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0034 Zurich Elem	0.0000	0.0274	0.0378	0.0267	5.16%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0034 Zurich Elem	0.0280	0.0274	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0034 Zurich Elem	0.0280	0.0274	0.0378	0.0267	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0034 Zurich Elem				3.26%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
0225 Zurich Elementary					3.26%	<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.

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 0234 Turner Public Schools

0044 Turner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	273,598.85	273,598.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,710.63	1,710.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,532.14	17,532.14	0.00	0.00	0.00	0.00
222X Educational Media Services	12,162.38	12,162.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,383.91	59,383.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,008.45	1,997.71	29,010.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,170.92	59,170.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	84,797.12	84,797.12	0.00	0.00	0.00	0.00
31XX Food Services	40,176.46	40,176.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	785.11	785.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,296.28	10,296.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	39,200.00	0.00	0.00	39,200.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,590.77	0.00	0.00	1,590.77	0.00	0.00
Totals	631,413.02	561,611.51	29,010.74	40,790.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	631,413.02					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 0234 Turner Public Schools

0045 Turner H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	230,640.83	230,640.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,396.58	4,396.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,712.09	17,712.09	0.00	0.00	0.00	0.00
222X Educational Media Services	10,416.33	10,416.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,425.82	83,425.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,673.62	1,997.68	54,675.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	89,230.92	89,230.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,878.38	34,878.38	0.00	0.00	0.00	0.00
31XX Food Services	13,633.27	13,633.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,867.92	3,867.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,401.82	19,401.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	42,118.81	0.00	0.00	42,118.81	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	517.75	0.00	0.00	517.75	0.00	0.00
Totals	606,914.14	509,601.64	54,675.94	42,636.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	606,914.14					

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 FY2013-14 Using FY12 Expenditures

03 Blaine 0234 Turner Public Schools

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
	LE 0044 Turner Elem	Indirect/Direct 29,010.74 / 561,611.51	5.17%	<input type="text"/>			
	LE 0045 Turner H S	Indirect/Direct 54,675.94 / 509,601.64	10.73%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0044 Turner Elem	0.0457	0.0497	0.0355	0.0534	5.17%	
	0045 Turner H S	0.0829	0.0916	0.1022	0.0534	10.73%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0044 Turner Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
	0045 Turner H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0044 Turner Elem	0.0457	0.0497	0.0355	0.0534	<input type="text"/>	
	0045 Turner H S	0.0829	0.0916	0.1022	0.0534	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0044 Turner Elem					4.48%	<input type="text"/>
	0045 Turner H S					8.31%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0234 Turner Public Schools					6.40%	<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 FY2013-14 Using FY12 Expenditures

03 Blaine 0234 Turner Public Schools

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 0235 Hays-Lodge Pole K-12 Schls

1213 Hays-Lodge Pole K-12 Schls

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,897,677.92	1,897,677.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	171,014.38	171,014.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	53,200.83	53,200.83	0.00	0.00	0.00	0.00
222X Educational Media Services	64,424.60	64,424.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	260,205.44	260,205.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	199,696.82	199,696.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	145,868.82	0.00	145,868.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	489,451.52	489,451.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	109,055.81	109,055.81	0.00	0.00	0.00	0.00
31XX Food Services	233,948.42	233,948.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,847.29	4,847.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,024.08	71,024.08	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	433,343.80	0.00	0.00	433,343.80	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,842.52	0.00	0.00	9,842.52	0.00	0.00
Totals	4,143,602.25	3,554,547.11	145,868.82	443,186.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,143,602.25					

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 FY2013-14 Using FY12 Expenditures

03 Blaine 0235 Hays-Lodge Pole K-12 Schls

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 1213 Hays-Lodge Pole K-12 Schls	4.10%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011
	2012	2013	2014
	1213 Hays-Lodge Pole K-12 Schls	0.0374	0.0378
		0.0388	0.0347
			4.10%
Line C Approved Indirect Cost Rates	LE	2010	2011
	2012	2013	Reclassified Rate 2014
	1213 Hays-Lodge Pole K-12 Schls	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	2010	2011
	2012	2013	
	1213 Hays-Lodge Pole K-12 Schls	0.0374	0.0378
		0.0388	0.0347
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2014
	1213 Hays-Lodge Pole K-12 Schls		3.60%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0235 Hays-Lodge Pole K-12 Schls	Your Preliminary Rate by School System (SS) is:	3.60%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 0237 Bear Paw Elementary

0048 Bear Paw Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	28,775.61	28,775.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,435.31	1,435.31	0.00	0.00	0.00	0.00
222X Educational Media Services	109.15	109.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,919.75	6,919.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,546.35	0.00	4,546.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,750.99	18,750.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,853.83	4,853.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17.65	17.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,423.96	0.00	0.00	1,423.96	0.00	0.00
Totals	66,832.60	60,862.29	4,546.35	1,423.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	66,832.60					

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 FY2013-14 Using FY12 Expenditures

03 Blaine 0237 Bear Paw Elementary

Line A	Indirect/Direct	4,546.35 /	60,862.29	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0048 Bear Paw Elem				7.47%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0048 Bear Paw Elem	0.0087	0.0400	0.0000	0.0183	7.47%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0048 Bear Paw Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0048 Bear Paw Elem	0.0087	0.0400	0.0000	0.0183	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0048 Bear Paw Elem				2.69%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0237 Bear Paw Elementary	Your Preliminary Rate by School System (SS) is:			2.69%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.					

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

03 Blaine 1048 North Harlem Colony Elem

1216 North Harlem Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	44,010.29	44,010.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,864.76	10,864.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,215.01	4,215.01	0.00	0.00	0.00	0.00
222X Educational Media Services	4,403.07	4,403.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,638.29	2,638.29	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,173.54	2,181.76	0.00	10,991.78	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,000.00	0.00	0.00	1,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	132.48	0.00	0.00	132.48	0.00	0.00
Totals	80,437.44	68,313.18	0.00	12,124.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	80,437.44					

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 FY2013-14 Using FY12 Expenditures

03 Blaine 1048 North Harlem Colony Elem

Line A	Indirect/Direct	0.00 /	68,313.18	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 1216 North Harlem Colony Elem							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	1216 North Harlem Colony Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	1216 North Harlem Colony Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	1216 North Harlem Colony Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	1216 North Harlem Colony Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1048 North Harlem Colony Elem	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.					

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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.