



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

22 Jefferson 0584 Clancy Elementary

0452 Clancy 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	1,437,358.18	1,430,358.18	0.00	7,000.00	0.00	0.00
21XX Support Services - Students	101,155.70	101,155.70	0.00	0.00	0.00	0.00
222X Educational Media Services	58,866.93	58,866.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,193.07	106,193.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	115,202.75	115,202.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,314.78	10,420.40	53,894.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	194,561.85	194,561.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	103,035.20	103,035.20	0.00	0.00	0.00	0.00
31XX Food Services	147,680.06	136,931.06	0.00	10,749.00	0.00	0.00
34XX Extracurricular - Activities	8,804.78	8,804.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,310.65	17,310.65	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	28,840.14	0.00	0.00	0.00	28,840.14	0.00
9999 Undistributed	550.01	550.01	0.00	0.00	0.00	0.00
Totals	2,383,874.10	2,283,390.58	53,894.38	17,749.00	28,840.14	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,383,874.10					

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.



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For FY2013-14 Using FY12 Expenditures

22 Jefferson 0584 Clancy Elementary

Line A	Indirect/Direct	53,894.38 /	2,283,390.58	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0452 Clancy Elem				2.36%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0452 Clancy Elem	0.0208	0.0266	0.0229	0.0218	2.36%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0452 Clancy 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	
	0452 Clancy Elem	0.0208	0.0266	0.0229	0.0218	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0452 Clancy Elem				2.20%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0584 Clancy 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.					2.20%

* 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

22 Jefferson 0585 Whitehall Public Schools

0453 Whitehall 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	1,705,844.62	1,650,113.90	0.00	55,730.72	0.00	0.00
21XX Support Services - Students	47,615.66	47,615.66	0.00	0.00	0.00	0.00
222X Educational Media Services	40,911.39	40,911.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,246.59	64,246.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,047.95	88,021.95	0.00	1,026.00	0.00	0.00
25XX Support Services - Business	39,079.60	4,106.33	34,973.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	257,007.29	247,665.74	0.00	9,341.55	0.00	0.00
27XX Student Transportation Services	217,671.73	177,671.73	0.00	40,000.00	0.00	0.00
31XX Food Services	139,536.64	139,536.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,861.49	15,861.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,094.95	0.00	0.00	3,094.95	0.00	0.00
9999 Undistributed	228,843.94	228,843.94	0.00	0.00	0.00	0.00
Totals	2,848,761.85	2,704,595.36	34,973.27	109,193.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,848,761.85					

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

22 Jefferson 0585 Whitehall Public Schools

0454 Whitehall 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	970,099.86	918,323.98	0.00	51,775.88	0.00	0.00
21XX Support Services - Students	118,413.21	118,413.21	0.00	0.00	0.00	0.00
222X Educational Media Services	40,960.30	40,960.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	46,396.17	46,396.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,335.10	67,309.10	0.00	1,026.00	0.00	0.00
25XX Support Services - Business	40,248.59	4,105.56	36,143.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	650,649.75	641,308.20	0.00	9,341.55	0.00	0.00
27XX Student Transportation Services	118,447.79	118,447.79	0.00	0.00	0.00	0.00
33XX Community Services	400.00	400.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,972.11	17,972.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	119,541.43	119,541.43	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,831.47	0.00	0.00	1,831.47	0.00	0.00
9999 Undistributed	12,232.83	12,232.83	0.00	0.00	0.00	0.00
Totals	2,205,528.61	2,105,410.68	36,143.03	63,974.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,205,528.61					

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.



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For FY2013-14 Using FY12 Expenditures

22 Jefferson 0585 Whitehall Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0453 Whitehall Elem	Indirect/Direct	34,973.27 / 2,704,595.36	1.29%	<input type="text"/>		
	LE 0454 Whitehall H S	Indirect/Direct	36,143.03 / 2,105,410.68	1.72%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
		0453 Whitehall Elem	0.0176	0.0194	0.0121	0.0173	1.29%
		0454 Whitehall H S	0.0199	0.0221	0.0257	0.0173	1.72%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
		0453 Whitehall Elem	0.0176	0.0194	0.0000	0.0000	<input type="text"/>
		0454 Whitehall H S	0.0199	0.0221	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
		0453 Whitehall Elem	0.0176	0.0194	0.0121	0.0173	<input type="text"/>
		0454 Whitehall H S	0.0199	0.0221	0.0257	0.0173	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
		0453 Whitehall Elem				1.51%	<input type="text"/>
		0454 Whitehall H S				1.94%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0585 Whitehall Public Schools				1.73%	<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

22 Jefferson 0585 Whitehall 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

22 Jefferson 0586 Basin Elementary

0455 Basin 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	120,614.70	120,614.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,135.31	7,135.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,160.20	23,160.20	0.00	0.00	0.00	0.00
222X Educational Media Services	6,600.00	6,600.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	461.25	461.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,182.24	0.00	10,182.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,460.22	19,460.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,107.84	0.00	0.00	2,107.84	0.00	0.00
Totals	189,721.76	177,431.68	10,182.24	2,107.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	189,721.76					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

22 Jefferson 0586 Basin Elementary

Line A	Indirect/Direct	10,182.24 /	177,431.68	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0455 Basin Elem				5.74%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0455 Basin Elem	0.0640	0.0332	0.0659	0.0519	5.74%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0455 Basin 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	
	0455 Basin Elem	0.0640	0.0332	0.0659	0.0519	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0455 Basin Elem				5.18%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0586 Basin Elementary				5.18%	<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.

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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

22 Jefferson 0587 Boulder Elementary

0456 Boulder 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	1,292,929.93	1,292,929.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	31,840.19	31,840.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	21,419.01	21,419.01	0.00	0.00	0.00	0.00
222X Educational Media Services	79,236.90	79,236.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,924.36	69,924.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,169.31	101,169.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,010.03	10,569.15	38,440.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	220,656.86	220,656.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,893.27	50,893.27	0.00	0.00	0.00	0.00
31XX Food Services	106,750.69	106,750.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,285.51	4,285.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,215.34	18,215.34	0.00	0.00	0.00	0.00
Totals	2,046,331.40	2,007,890.52	38,440.88	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,046,331.40					

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

22 Jefferson 0587 Boulder Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0456 Boulder Elem	Indirect/Direct 38,440.88 / 2,007,890.52 1.91%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0456 Boulder Elem	0.0090	0.0132	0.0118	0.0118	1.91%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0456 Boulder 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	
	0456 Boulder Elem	0.0090	0.0132	0.0118	0.0118	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE			2014	LE Reclassified Rate	
	0456 Boulder Elem			1.23%	<input style="width: 100px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)					SS Reclassified Rate	
	0587 Boulder Elementary	Your Preliminary Rate by School System (SS) is:		1.23%	<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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

22 Jefferson 0589 Cardwell Elementary

0458 Cardwell 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	306,913.94	305,918.94	0.00	995.00	0.00	0.00
21XX Support Services - Students	27,558.62	27,558.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,879.40	1,879.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125.00	125.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,265.43	1,265.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,659.64	0.00	15,659.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,974.83	34,329.09	0.00	2,645.74	0.00	0.00
27XX Student Transportation Services	59,164.13	59,164.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,226.00	1,226.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,636.48	1,636.48	0.00	0.00	0.00	0.00
9999 Undistributed	9,108.45	9,108.45	0.00	0.00	0.00	0.00
Totals	461,511.92	442,211.54	15,659.64	3,640.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	461,511.92					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

22 Jefferson 0589 Cardwell Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0458 Cardwell Elem	Indirect/Direct 15,659.64 / 442,211.54 3.54%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0458 Cardwell Elem	0.0518	0.0537	0.0329	0.0501	3.54%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0458 Cardwell Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0458 Cardwell Elem	0.0518	0.0537	0.0329	0.0501	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0458 Cardwell Elem				4.25%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0589 Cardwell Elementary	Your Preliminary Rate by School System (SS) is:			4.25%	<input style="width: 60px; 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 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

22 Jefferson 0591 Montana City Elementary

0460 Montana City 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	2,044,458.66	2,044,458.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	99,588.62	99,588.62	0.00	0.00	0.00	0.00
222X Educational Media Services	171,877.42	171,877.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	235,744.27	235,744.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	135,906.58	135,906.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,647.62	0.00	57,647.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	429,298.65	429,298.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	107,218.86	107,218.86	0.00	0.00	0.00	0.00
31XX Food Services	137,435.95	137,435.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,666.97	2,666.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,507.98	24,507.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	271,665.65	0.00	0.00	271,665.65	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	9,220.57	0.00	0.00	0.00	9,220.57	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,111.89	0.00	0.00	5,111.89	0.00	0.00
Totals	3,732,349.69	3,388,703.96	57,647.62	276,777.54	9,220.57	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,732,349.69					

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

22 Jefferson 0591 Montana City Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0460 Montana City Elem	Indirect/Direct 57,647.62 / 3,388,703.96 1.70%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0460 Montana City Elem	0.0179	0.0175	0.0160	0.0164	1.70%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0460 Montana City 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	
	0460 Montana City Elem	0.0179	0.0175	0.0160	0.0164	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0460 Montana City Elem				1.61%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0591 Montana City Elementary	Your Preliminary Rate by School System (SS) is:			1.61%	<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

22 Jefferson 1033 Jefferson High School

0457 Jefferson 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	1,411,860.63	1,405,860.63	0.00	6,000.00	0.00	0.00
21XX Support Services - Students	27,332.44	27,332.44	0.00	0.00	0.00	0.00
222X Educational Media Services	67,910.34	67,910.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	124,961.47	124,961.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	112,586.48	112,586.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,853.40	12,477.11	58,376.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	502,350.25	502,350.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	162,396.22	162,396.22	0.00	0.00	0.00	0.00
31XX Food Services	3,860.61	3,860.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	49,435.00	49,435.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	157,615.51	157,615.51	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	54,124.01	0.00	0.00	54,124.01	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,000.00	0.00	0.00	11,000.00	0.00	0.00
Totals	2,756,286.36	2,626,786.06	58,376.29	71,124.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,756,286.36					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

22 Jefferson 1033 Jefferson High School

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **				
LE 0457 Jefferson H S	Indirect/Direct 58,376.29 / 2,626,786.06 2.22%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0457 Jefferson H S	0.0332	0.0389	0.0174	0.0225	2.22%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0457 Jefferson 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		
	0457 Jefferson H S	0.0332	0.0389	0.0174	0.0225	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0457 Jefferson H S					2.55%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1033 Jefferson High School	Your Preliminary Rate by School System (SS) is:				2.55%	<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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