



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	2,263,223.85	2,203,206.20	0.00	60,017.65	0.00	0.00
21XX Support Services - Students	115,063.18	115,063.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,712.34	28,712.34	0.00	0.00	0.00	0.00
222X Educational Media Services	92,472.50	92,472.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,940.62	159,940.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	189,970.95	189,970.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,654.67	0.00	99,654.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	370,218.87	370,218.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	93,543.25	93,543.25	0.00	0.00	0.00	0.00
31XX Food Services	216,358.17	216,358.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,981.53	2,981.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,180.53	32,180.53	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	59,750.00	0.00	0.00	0.00	59,750.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	99,782.51	0.00	0.00	99,782.51	0.00	0.00
Totals	3,823,852.97	3,504,648.14	99,654.67	159,800.16	59,750.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,823,852.97					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	1,147,667.16	1,147,667.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	52,120.50	52,120.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,671.25	3,671.25	0.00	0.00	0.00	0.00
222X Educational Media Services	7,969.58	7,969.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,493.23	72,493.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,513.21	117,513.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,203.89	0.00	48,203.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	158,888.09	158,888.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,807.08	51,807.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,868.79	2,868.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,389.56	88,357.56	0.00	32.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	19,650.26	0.00	0.00	0.00	19,650.26	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,991.86	0.00	0.00	3,991.86	0.00	0.00
Totals	1,775,234.46	1,703,356.45	48,203.89	4,023.86	19,650.26	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,775,234.46					

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

24 Lake 0601 Arlee Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0474 Arlee Elem	Indirect/Direct	99,654.67 / 3,504,648.14	2.84%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0475 Arlee H S	Indirect/Direct	48,203.89 / 1,703,356.45	2.83%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0474 Arlee Elem		0.0336	0.0259	0.0287	0.0312	2.84%
	0475 Arlee H S		0.0207	0.0314	0.0317	0.0312	2.83%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0474 Arlee Elem		0.0000	0.0000	0.0000	0.0312	<input style="width: 100px; height: 20px;" type="text"/>
	0475 Arlee H S		0.0000	0.0000	0.0000	0.0312	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
	0474 Arlee Elem		0.0336	0.0259	0.0287	0.0312	<input style="width: 100px; height: 20px;" type="text"/>
	0475 Arlee H S		0.0207	0.0314	0.0317	0.0312	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0474 Arlee Elem					2.81%	<input style="width: 100px; height: 20px;" type="text"/>
	0475 Arlee H S					2.72%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0601 Arlee Public Schools					2.77%	<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 FY2013-14 Using FY12 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 FY2013-14 Using FY12 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	7,604,947.32	7,599,010.56	0.00	5,936.76	0.00	0.00
21XX Support Services - Students	413,720.57	413,720.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,808.60	10,808.60	0.00	0.00	0.00	0.00
222X Educational Media Services	264,066.65	264,066.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	261,830.90	261,830.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	783,162.92	783,162.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	113,179.15	27,894.53	85,284.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	855,229.18	829,987.74	0.00	25,241.44	0.00	0.00
27XX Student Transportation Services	678,651.15	635,040.75	0.00	43,610.40	0.00	0.00
34XX Extracurricular - Activities	6,346.19	6,346.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	93,310.07	93,310.07	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	92,119.56	0.00	0.00	92,119.56	0.00	0.00
9999 Undistributed	1,585.42	1,585.42	0.00	0.00	0.00	0.00
Totals	11,178,957.68	10,926,764.90	85,284.62	166,908.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	11,178,957.68					

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

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	2,952,411.50	2,927,895.50	0.00	24,516.00	0.00	0.00
21XX Support Services - Students	85,522.83	85,522.83	0.00	0.00	0.00	0.00
222X Educational Media Services	139,367.95	139,367.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	144,688.53	144,688.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	375,301.07	375,301.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,215.93	9,346.65	31,869.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	438,190.19	437,825.19	0.00	365.00	0.00	0.00
27XX Student Transportation Services	335,103.40	300,559.55	0.00	34,543.85	0.00	0.00
31XX Food Services	645,646.71	645,496.71	0.00	150.00	0.00	0.00
34XX Extracurricular - Activities	66,395.36	66,395.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	226,024.65	226,024.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	63,624.12	0.00	0.00	63,624.12	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,168.32	0.00	0.00	25,168.32	0.00	0.00
Totals	5,538,660.56	5,358,423.99	31,869.28	148,367.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,538,660.56					

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

24 Lake 0603 Polson Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0477 Polson Elem	Indirect/Direct	85,284.62 / 10,926,764.90	0.78%	<input type="text"/>	
	LE 0478 Polson H S	Indirect/Direct	31,869.28 / 5,358,423.99	0.59%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0477 Polson Elem	0.0088	0.0082	0.0087	0.0262	0.78%
	0478 Polson H S	0.0094	0.0060	0.0092	0.0262	0.59%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0477 Polson Elem	0.0279	0.0360	0.0455	0.0324	<input type="text"/>
	0478 Polson H S	0.0317	0.0469	0.0560	0.0324	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0477 Polson Elem	0.0279	0.0360	0.0455	0.0324	<input type="text"/>
	0478 Polson H S	0.0317	0.0469	0.0560	0.0324	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0477 Polson Elem				2.84%	<input type="text"/>
	0478 Polson H S				3.29%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0603 Polson Public Schools				3.07%	<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

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 FY2013-14 Using FY12 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	3,798,483.73	3,798,483.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	155,649.50	155,649.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,433.18	18,433.18	0.00	0.00	0.00	0.00
222X Educational Media Services	113,488.61	113,488.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	192,847.69	192,847.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	278,445.79	278,445.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	285,964.87	0.00	285,964.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	552,908.87	552,908.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	415,432.31	415,432.31	0.00	0.00	0.00	0.00
31XX Food Services	333,606.43	333,606.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	175,324.71	175,324.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,080.00	0.00	0.00	3,080.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	145,993.13	0.00	0.00	145,993.13	0.00	0.00
Totals	6,469,658.82	6,034,620.82	285,964.87	149,073.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,469,658.82					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

24 Lake 0605 St Ignatius K-12 Schools

Line A	Indirect/Direct	285,964.87 /	6,034,620.82	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0481 St Ignatius K-12 Schools				4.74%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0481 St Ignatius K-12 Schools	0.0396	0.0470	0.0416	0.0451	4.74%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0481 St Ignatius K-12 Schools	0.0000	0.0776	0.0416	0.0451	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0481 St Ignatius K-12 Schools	0.0396	0.0776	0.0416	0.0451	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0481 St Ignatius K-12 Schools				4.77%	<input style="width: 100px; 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				4.77%	<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.

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

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	160,396.23	160,396.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,221.25	2,221.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,408.00	1,408.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,750.64	2,750.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20.50	20.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,815.87	1,815.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,308.28	394.16	36,914.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,082.05	14,082.05	0.00	0.00	0.00	0.00
31XX Food Services	106.98	106.98	0.00	0.00	0.00	0.00
9999 Undistributed	17,394.48	17,394.48	0.00	0.00	0.00	0.00
Totals	237,504.28	200,590.16	36,914.12	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	237,504.28					

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

24 Lake 0607 Valley View Elementary

Line A	Indirect/Direct	36,914.12 /	200,590.16	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0483 Valley View Elem				18.40%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0483 Valley View Elem	0.0920	0.0999	0.1494	0.1231	18.40%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	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	2010	2011	2012	2013	
	0483 Valley View Elem	0.0920	0.0999	0.1494	0.1231	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0483 Valley View Elem				12.32%	<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.					12.32%

* 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

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	53,721.23	53,721.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,772.09	0.00	11,772.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,368.83	12,869.83	0.00	1,499.00	0.00	0.00
27XX Student Transportation Services	571.34	571.34	0.00	0.00	0.00	0.00
Totals	80,433.49	67,162.40	11,772.09	1,499.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	80,433.49					

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

24 Lake 0610 Swan Lake-Salmon Elem

Line A	Indirect/Direct	11,772.09 /	67,162.40	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0486 Swan Lake-Salmon Elem				17.53%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0486 Swan Lake-Salmon Elem	0.1757	0.1603	0.1897	0.1693	17.53%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0486 Swan Lake-Salmon 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	
	0486 Swan Lake-Salmon Elem	0.1757	0.1603	0.1897	0.1693	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0486 Swan Lake-Salmon Elem				16.54%	<input style="width: 100px; 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:			16.54%	<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

24 Lake 1037 Ronan Public Schools

1199 Ronan 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	6,448,760.86	6,448,760.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,152,139.44	1,152,139.44	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	49,145.21	49,145.21	0.00	0.00	0.00	0.00
222X Educational Media Services	210,486.61	210,486.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,084.40	174,084.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	886,751.92	886,751.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,143.42	0.00	90,143.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	813,939.33	753,675.14	0.00	60,264.19	0.00	0.00
27XX Student Transportation Services	807,320.77	462,624.29	0.00	344,696.48	0.00	0.00
34XX Extracurricular - Activities	13,115.95	13,115.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,993.95	88,993.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	39,057.62	0.00	0.00	39,057.62	0.00	0.00
Totals	10,773,939.48	10,239,777.77	90,143.42	444,018.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,773,939.48					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	1,589,251.79	1,582,251.79	0.00	7,000.00	0.00	0.00
21XX Support Services - Students	209,394.31	209,394.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	43,779.96	43,779.96	0.00	0.00	0.00	0.00
222X Educational Media Services	71,494.52	71,494.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,519.18	113,519.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	405,780.48	405,780.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,763.03	0.00	67,763.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	476,397.97	458,966.79	0.00	17,431.18	0.00	0.00
27XX Student Transportation Services	267,523.39	161,249.10	0.00	106,274.29	0.00	0.00
31XX Food Services	759,704.34	744,674.35	0.00	15,029.99	0.00	0.00
34XX Extracurricular - Activities	62,093.21	62,093.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	207,488.58	207,488.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	307,504.26	0.00	0.00	307,504.26	0.00	0.00
Totals	4,581,695.02	4,060,692.27	67,763.03	453,239.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,581,695.02					

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

24 Lake 1037 Ronan Public Schools

Line A	LE	Indirect/Direct	90,143.42 / 10,239,777.77	10,239,777.77	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 1199 Ronan Elem	Indirect/Direct	90,143.42 / 10,239,777.77		0.88%	<input type="text"/>	
	LE 1200 Ronan H S	Indirect/Direct	67,763.03 / 4,060,692.27		1.67%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	1199 Ronan Elem	0.0144	0.0074	0.0040	0.0459	0.88%	
	1200 Ronan H S	0.0107	0.0183	0.0227	0.0459	1.67%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	1199 Ronan Elem	0.0276	0.0000	0.0112	0.0459	<input type="text"/>	
	1200 Ronan H S	0.0723	0.0879	0.0725	0.0459	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	1199 Ronan Elem	0.0276	0.0074	0.0112	0.0459	<input type="text"/>	
	1200 Ronan H S	0.0723	0.0879	0.0725	0.0459	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	1199 Ronan Elem					1.92%	<input type="text"/>
	1200 Ronan H S					5.61%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1037 Ronan Public Schools					3.77%	<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

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 FY2013-14 Using FY12 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	1,398,335.09	1,398,335.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	37,971.37	37,971.37	0.00	0.00	0.00	0.00
222X Educational Media Services	32,453.36	32,453.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,405.20	54,405.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,530.35	41,530.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,160.01	1,013.19	84,918.46	9,228.36	0.00	0.00
26XX Operation and Maintenance of Plant Services	227,333.15	227,333.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	125,124.86	120,258.10	0.00	4,866.76	0.00	0.00
31XX Food Services	119,464.89	119,464.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,466.74	3,466.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,649.19	25,649.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,831.06	0.00	0.00	16,831.06	0.00	0.00
9999 Undistributed	7,495.79	7,495.79	0.00	0.00	0.00	0.00
Totals	2,185,221.06	2,069,376.42	84,918.46	30,926.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,185,221.06					

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

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	505,805.85	505,805.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	36,989.10	36,989.10	0.00	0.00	0.00	0.00
222X Educational Media Services	31,353.76	31,353.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,142.24	51,142.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,475.02	52,475.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,934.90	1,013.19	53,921.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	161,440.39	161,440.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,544.51	110,544.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,318.56	15,318.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,400.73	77,400.73	0.00	0.00	0.00	0.00
9999 Undistributed	42,734.70	42,734.70	0.00	0.00	0.00	0.00
Totals	1,140,139.76	1,086,218.05	53,921.71	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	1,140,139.76					

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

24 Lake 1042 Charlo Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 1205 Charlo Elem	Indirect/Direct	84,918.46 / 2,069,376.42	4.10%	<input type="text"/>		
	LE 1206 Charlo H S	Indirect/Direct	53,921.71 / 1,086,218.05	4.96%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
		1205 Charlo Elem	0.0337	0.0470	0.0537	0.0446	4.10%
		1206 Charlo H S	0.0514	0.0534	0.0567	0.0446	4.96%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
		1205 Charlo Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		1206 Charlo 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	
		1205 Charlo Elem	0.0337	0.0470	0.0537	0.0446	<input type="text"/>
		1206 Charlo H S	0.0514	0.0534	0.0567	0.0446	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
		1205 Charlo Elem				4.18%	<input type="text"/>
		1206 Charlo H S				4.86%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		1042 Charlo Public Schools				4.52%	<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

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 FY2013-14 Using FY12 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	217,308.12	217,308.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,261.44	13,261.44	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,238.40	1,238.40	0.00	0.00	0.00	0.00
222X Educational Media Services	216.88	216.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	735.00	735.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,545.31	990.00	37,555.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,464.30	40,464.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,899.59	4,899.59	0.00	0.00	0.00	0.00
31XX Food Services	719.76	719.76	0.00	0.00	0.00	0.00
33XX Community Services	15,980.38	15,980.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,864.00	0.00	0.00	1,864.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,803.00	0.00	0.00	7,803.00	0.00	0.00
Totals	343,036.18	295,813.87	37,555.31	9,667.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	343,036.18					

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

24 Lake 1046 Upper West Shore Elem

Line A	Indirect/Direct	37,555.31 /	295,813.87	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 1211 Upper West Shore Elem				12.70%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	1211 Upper West Shore Elem	0.2062	0.1170	0.1318	0.1421	12.70%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	1211 Upper West Shore Elem	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	
	1211 Upper West Shore Elem	0.2062	0.1170	0.1318	0.1421	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	1211 Upper West Shore Elem				13.76%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	1046 Upper West Shore Elem	Your Preliminary Rate by School System (SS) is:			13.76%	<input 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 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.