



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

27 Lincoln 0639 Troy Public Schools

0519 Troy 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	1,752,472.69	1,741,722.69	0.00	10,750.00	0.00	0.00
21XX Support Services - Students	134,474.49	134,474.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,049.30	9,049.30	0.00	0.00	0.00	0.00
222X Educational Media Services	75,183.37	75,183.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	112,368.57	112,368.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	150,976.18	150,976.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,168.25	13,819.54	64,348.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	290,261.91	287,711.91	0.00	2,550.00	0.00	0.00
27XX Student Transportation Services	111,290.61	111,290.61	0.00	0.00	0.00	0.00
31XX Food Services	215,924.10	215,924.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,245.60	1,245.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,582.34	28,582.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,689.12	0.00	0.00	13,689.12	0.00	0.00
Totals	2,973,686.53	2,882,348.70	64,348.71	26,989.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,973,686.53					

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

27 Lincoln 0639 Troy Public Schools

0520 Troy 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	1,109,424.42	1,097,119.42	0.00	12,305.00	0.00	0.00
21XX Support Services - Students	40,315.85	40,315.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,713.74	6,713.74	0.00	0.00	0.00	0.00
222X Educational Media Services	22,268.90	22,268.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,801.75	95,801.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,169.52	104,169.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,889.10	15,088.14	57,800.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	308,159.89	295,624.89	0.00	12,535.00	0.00	0.00
27XX Student Transportation Services	126,978.18	126,978.18	0.00	0.00	0.00	0.00
31XX Food Services	23,914.71	23,914.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	33,150.76	33,150.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	80,051.18	79,051.18	0.00	1,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,700.00	0.00	0.00	4,700.00	0.00	0.00
9999 Undistributed	6,640.00	6,640.00	0.00	0.00	0.00	0.00
Totals	2,035,178.00	1,946,837.04	57,800.96	30,540.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,035,178.00					

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

27 Lincoln 0639 Troy Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0519 Troy Elem	Indirect/Direct	64,348.71 / 2,882,348.70	2.23%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0520 Troy H S	Indirect/Direct	57,800.96 / 1,946,837.04	2.97%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
		0519 Troy Elem	0.0198	0.0193	0.0232	0.0236	2.23%
		0520 Troy H S	0.0249	0.0265	0.0258	0.0236	2.97%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
		0519 Troy Elem	0.0000	0.0183	0.0232	0.0236	<input style="width: 60px; height: 20px;" type="text"/>
		0520 Troy H S	0.0000	0.0280	0.0258	0.0236	<input style="width: 60px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
		0519 Troy Elem	0.0198	0.0193	0.0232	0.0236	<input style="width: 60px; height: 20px;" type="text"/>
		0520 Troy H S	0.0249	0.0280	0.0258	0.0236	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
		0519 Troy Elem				2.06%	<input style="width: 60px; height: 20px;" type="text"/>
		0520 Troy H S				2.51%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0639 Troy Public Schools					2.29%	<input style="width: 60px; 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

27 Lincoln 0639 Troy 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

27 Lincoln 0640 Libby K-12 Schools

0522 Libby 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	7,209,168.10	7,209,168.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	183,900.47	183,900.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	285,344.17	285,344.17	0.00	0.00	0.00	0.00
222X Educational Media Services	254,466.13	254,466.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	336,508.83	336,508.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	800,001.96	800,001.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	302,206.14	29,889.62	272,316.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,062,405.19	1,035,105.19	0.00	27,300.00	0.00	0.00
27XX Student Transportation Services	839,059.28	839,059.28	0.00	0.00	0.00	0.00
31XX Food Services	495,714.84	495,714.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	51,696.09	51,696.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	237,701.42	237,701.42	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	82,165.00	0.00	0.00	0.00	82,165.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	50,625.00	50,625.00	0.00	0.00	0.00	0.00
Totals	12,190,962.62	11,809,181.10	272,316.52	27,300.00	82,165.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	12,190,962.62					

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

27 Lincoln 0640 Libby K-12 Schools

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0522 Libby K-12 Schools	2.31%	<input type="text"/>	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0522 Libby K-12 Schools	0.0223	0.0255	0.0269	0.0281	2.31%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0522 Libby K-12 Schools	0.0131	0.0370	0.0407	0.0281	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0522 Libby K-12 Schools	0.0223	0.0370	0.0407	0.0281	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0522 Libby K-12 Schools				2.87%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0640 Libby K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.87%	<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.

** "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

27 Lincoln 0645 Eureka Public Schools

0527 Eureka 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	2,671,774.13	2,638,355.80	0.00	33,418.33	0.00	0.00
21XX Support Services - Students	575,751.95	575,751.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,789.47	1,789.47	0.00	0.00	0.00	0.00
222X Educational Media Services	111,417.79	111,417.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	209,483.94	209,483.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	333,332.27	333,332.27	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	359,166.89	337,129.94	0.00	22,036.95	0.00	0.00
27XX Student Transportation Services	295,817.84	218,041.90	0.00	77,775.94	0.00	0.00
31XX Food Services	272,058.17	272,058.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,152.92	24,152.92	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	46,457.38	0.00	0.00	0.00	46,457.38	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	200,000.00	0.00	0.00	200,000.00	0.00	0.00
Totals	5,101,202.75	4,721,514.15	0.00	333,231.22	46,457.38	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,101,202.75					

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

27 Lincoln 0645 Eureka Public Schools

0528 Lincoln County 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	1,075,466.05	1,051,164.43	0.00	24,301.62	0.00	0.00
21XX Support Services - Students	231,058.65	231,058.65	0.00	0.00	0.00	0.00
222X Educational Media Services	76,624.46	76,624.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	138,912.56	138,912.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	197,757.07	197,757.07	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	370,600.26	357,553.26	0.00	13,047.00	0.00	0.00
27XX Student Transportation Services	248,056.85	177,045.79	0.00	71,011.06	0.00	0.00
34XX Extracurricular - Activities	11,695.79	11,695.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	124,178.11	124,178.11	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	106,457.40	0.00	0.00	0.00	106,457.40	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	175,000.00	0.00	0.00	175,000.00	0.00	0.00
Totals	2,755,807.20	2,365,990.12	0.00	283,359.68	106,457.40	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,755,807.20					

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

27 Lincoln 0645 Eureka Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0527 Eureka Elem	Indirect/Direct	0.00 / 4,721,514.15	0.00%	<input type="text"/>		
	LE 0528 Lincoln County H S	Indirect/Direct	0.00 / 2,365,990.12	0.00%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0527 Eureka Elem		0.0000	0.0000	0.0000	0.0002	0.00%
	0528 Lincoln County H S		0.0000	0.0000	0.0017	0.0002	0.00%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0527 Eureka Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0528 Lincoln County 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	
	0527 Eureka Elem		0.0000	0.0000	0.0000	0.0002	<input type="text"/>
	0528 Lincoln County H S		0.0000	0.0000	0.0017	0.0002	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0527 Eureka Elem					0.00%	<input type="text"/>
	0528 Lincoln County H S					0.04%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0645 Eureka Public Schools					0.02%	<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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

27 Lincoln 0645 Eureka 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.

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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.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

27 Lincoln 0646 Fortine Elementary

0529 Fortine Elem

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	336,307.11	336,307.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,083.53	3,083.53	0.00	0.00	0.00	0.00
222X Educational Media Services	4,351.28	4,351.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,952.83	6,952.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,270.18	28,270.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,377.59	3,240.98	49,136.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	65,773.60	65,773.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	80,096.46	80,096.46	0.00	0.00	0.00	0.00
31XX Food Services	80,521.04	80,521.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,648.94	1,648.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,092.92	0.00	0.00	1,092.92	0.00	0.00
Totals	660,475.48	610,245.95	49,136.61	1,092.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	660,475.48					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

27 Lincoln 0646 Fortine Elementary

Line A	Indirect/Direct	49,136.61 /	610,245.95	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0529 Fortine Elem				8.05%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0529 Fortine Elem	0.0938	0.0816	0.0844	0.0750	8.05%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0529 Fortine 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		
	0529 Fortine Elem	0.0938	0.0816	0.0844	0.0750	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0529 Fortine Elem					7.89%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0646 Fortine Elementary	Your Preliminary Rate by School System (SS) is:				7.89%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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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.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

27 Lincoln 0647 McCormick Elementary

0530 McCormick 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	122,969.38	122,969.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	325.00	325.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	267.29	267.29	0.00	0.00	0.00	0.00
222X Educational Media Services	2,772.43	2,772.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,610.55	2,610.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,303.38	0.00	22,303.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	38,716.20	38,716.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,706.67	28,706.67	0.00	0.00	0.00	0.00
Totals	218,670.90	196,367.52	22,303.38	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	218,670.90					

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

27 Lincoln 0647 McCormick Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **				
LE 0530 McCormick Elem	Indirect/Direct 22,303.38 / 196,367.52 11.36%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0530 McCormick Elem	0.1389	0.1664	0.1925	0.1644	11.36%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0530 McCormick 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	Reclassified Rate 2014	
	0530 McCormick Elem	0.1389	0.1664	0.1925	0.1644	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0530 McCormick Elem					14.74%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	<input style="width: 60px; height: 20px;" type="text"/>
	0647 McCormick Elementary	Your Preliminary Rate by School System (SS) is:				14.74%	<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.

** "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

27 Lincoln 0650 Yaak Elementary

0533 Yaak 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	76,704.77	76,704.77	0.00	0.00	0.00	0.00
222X Educational Media Services	691.29	691.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,156.33	0.00	24,156.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,699.64	22,699.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,193.22	2,193.22	0.00	0.00	0.00	0.00
Totals	126,445.25	102,288.92	24,156.33	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	126,445.25					

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

27 Lincoln 0650 Yaak Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0533 Yaak Elem	23.62%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0533 Yaak Elem	0.2724	0.2190	0.2013	0.2251	23.62%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0533 Yaak 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	
	0533 Yaak Elem	0.2724	0.2190	0.2013	0.2251	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0533 Yaak Elem				21.93%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
0650 Yaak Elementary					21.93%	<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

27 Lincoln 0651 Trego Elementary

0534 Trego 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	185,102.10	185,102.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	174.80	174.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	158.87	158.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,750.02	11,750.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,466.20	5,434.13	25,032.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	43,108.98	43,108.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	21,200.51	21,200.51	0.00	0.00	0.00	0.00
31XX Food Services	33,022.98	33,022.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	612.61	612.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	430.54	0.00	0.00	430.54	0.00	0.00
Totals	326,027.61	300,565.00	25,032.07	430.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	326,027.61					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

27 Lincoln 0651 Trego Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0534 Trego Elem	Indirect/Direct 25,032.07 / 300,565.00	8.33%	<input style="width: 100px; height: 20px;" type="text"/>
Line B Preliminary Indirect Cost Rates	LE	2010	2011
	2012	2013	2014
	0534 Trego Elem	0.0669	0.0792
		0.0719	0.0682
			8.33%
Line C Approved Indirect Cost Rates	LE	2010	2011
	2012	2013	Reclassified Rate 2014
	0534 Trego 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	
	0534 Trego Elem	0.0669	0.0792
		0.0719	0.0682
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2014
	0534 Trego Elem		7.02%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0651 Trego Elementary	Your Preliminary Rate by School System (SS) is:	7.02%	<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.

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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.