



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 39 Powell 0805 Deer Lodge Elementary

#### 0712 Deer Lodge 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	2,864,818.51	2,864,818.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	450,976.99	450,976.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,386.79	14,386.79	0.00	0.00	0.00	0.00
222X Educational Media Services	82,962.17	82,962.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,559.07	98,559.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	254,841.88	254,841.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,025.18	4,663.64	72,519.04	20,842.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	545,175.79	545,175.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	567,613.04	387,635.45	0.00	179,977.59	0.00	0.00
31XX Food Services	254,505.22	254,505.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50,564.99	50,564.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,113.76	30,113.76	0.00	0.00	0.00	0.00
9999 Undistributed	36,778.25	36,778.25	0.00	0.00	0.00	0.00
<b>Totals</b>	5,349,321.64	5,075,982.51	72,519.04	200,820.09	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,349,321.64					

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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#### 39 Powell 0805 Deer Lodge Elementary

Line A	Indirect/Direct	72,519.04 /	5,075,982.51	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0712 Deer Lodge Elem				1.43%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0712 Deer Lodge Elem	0.0134	0.0196	0.0155	0.0148	1.43%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0712 Deer Lodge Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>		
	0712 Deer Lodge Elem	0.0134	0.0196	0.0155	0.0148	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0712 Deer Lodge Elem					1.47%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0805 Deer Lodge Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>			1.47%	<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

#### 39 Powell 0806 Powell County High School

#### 0713 Powell 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	1,765,446.25	1,753,685.25	0.00	11,761.00	0.00	0.00
21XX Support Services - Students	70,885.61	70,885.61	0.00	0.00	0.00	0.00
222X Educational Media Services	88,981.81	88,981.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	192,006.88	192,006.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	168,427.54	161,604.54	0.00	6,823.00	0.00	0.00
25XX Support Services - Business	94,935.86	0.00	94,935.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	359,845.26	359,845.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	305,364.99	162,773.07	0.00	142,591.92	0.00	0.00
34XX Extracurricular - Activities	27,501.14	27,501.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	170,608.22	170,608.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	146,563.04	0.00	0.00	146,563.04	0.00	0.00
<b>Totals</b>	<b>3,390,566.60</b>	<b>2,987,891.78</b>	<b>94,935.86</b>	<b>307,738.96</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>3,390,566.60</b>					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 39 Powell 0806 Powell County High School

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **				
LE 0713 Powell County H S	Indirect/Direct 94,935.86 / 2,987,891.78 3.18%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0713 Powell County H S	0.0240	0.0289	0.0265	0.0252	3.18%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0713 Powell County 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		
	0713 Powell County H S	0.0240	0.0289	0.0265	0.0252	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0713 Powell County H S					2.59%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0806 Powell County High School	<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS.				2.59%	<input style="width: 100px; height: 20px;" type="text"/>

\* 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

#### 39 Powell 0808 Ovando Elementary

#### 0715 Ovando 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	122,064.80	122,064.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	200.00	200.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,021.33	4,021.33	0.00	0.00	0.00	0.00
222X Educational Media Services	691.18	691.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,284.54	19,284.54	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,838.10	27,838.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,626.45	1,626.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,353.83	0.00	0.00	3,353.83	0.00	0.00
<b>Totals</b>	179,080.23	175,726.40	0.00	3,353.83	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	179,080.23					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 39 Powell 0808 Ovando Elementary

Line A	Indirect/Direct	0.00 /	175,726.40	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0715 Ovando Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>		
	0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0715 Ovando Elem					0.00%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0808 Ovando Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	<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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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 39 Powell 0810 Helmville Elementary

#### 0717 Helmville 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	175,231.52	175,231.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,711.25	2,711.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,997.51	7,997.51	0.00	0.00	0.00	0.00
222X Educational Media Services	15,444.58	15,444.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,593.67	3,408.67	0.00	185.00	0.00	0.00
25XX Support Services - Business	15,877.87	6,970.00	8,907.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,070.47	22,070.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,500.00	29,500.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	36,108.67	0.00	0.00	36,108.67	0.00	0.00
<b>Totals</b>	<b>308,535.54</b>	<b>263,334.00</b>	<b>8,907.87</b>	<b>36,293.67</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	308,535.54					

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

### 39 Powell 0810 Helmville Elementary

Line A	Indirect/Direct	8,907.87 /	263,334.00	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0717 Helmville Elem				3.38%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0717 Helmville Elem	0.0259	0.0267	0.0272	0.0260	3.38%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
	0717 Helmville Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0717 Helmville Elem	0.0259	0.0267	0.0272	0.0260	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0717 Helmville Elem				2.65%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0810 Helmville Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>			2.65%	<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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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

#### 39 Powell 0811 Garrison Elementary

#### 0718 Garrison 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	130,763.56	130,763.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,558.24	2,558.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,697.47	1,697.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,234.93	0.00	12,234.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,085.00	12,235.00	0.00	7,850.00	0.00	0.00
27XX Student Transportation Services	10,234.17	10,234.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	436.94	436.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,611.10	0.00	0.00	5,611.10	0.00	0.00
<b>Totals</b>	183,621.41	157,925.38	12,234.93	13,461.10	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	183,621.41					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 39 Powell 0811 Garrison Elementary

Line A	Indirect/Direct	12,234.93 /	157,925.38	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0718 Garrison Elem				7.75%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0718 Garrison Elem	0.0721	0.0824	0.0627	0.0658	7.75%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0718 Garrison Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>		
	0718 Garrison Elem	0.0721	0.0824	0.0627	0.0658	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0718 Garrison Elem					6.85%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0811 Garrison Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>			6.85%	<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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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 39 Powell 0812 Elliston Elementary

#### 0719 Elliston 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	148,163.24	148,163.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,323.75	5,323.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,379.50	2,379.50	0.00	0.00	0.00	0.00
222X Educational Media Services	1,564.33	1,564.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,355.93	16,355.93	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,617.69	36,617.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	270.48	270.48	0.00	0.00	0.00	0.00
31XX Food Services	21,908.59	21,908.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,431.40	0.00	0.00	4,431.40	0.00	0.00
<b>Totals</b>	237,014.91	232,583.51	0.00	4,431.40	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	237,014.91					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 39 Powell 0812 Elliston Elementary

Line A	Indirect/Direct	0.00 /	232,583.51	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0719 Elliston Elem				0.00%		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0719 Elliston Elem	0.0000	0.0000	0.0032	0.0006	0.00%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0719 Elliston Elem	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0719 Elliston Elem	0.0000	0.0000	0.0032	0.0006	
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0719 Elliston Elem				0.07%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0812 Elliston Elementary				0.07%	

**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

#### 39 Powell 0813 Avon Elementary

#### 0720 Avon 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	142,619.16	142,619.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,764.07	19,764.07	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,791.55	32,791.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,655.17	18,655.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,512.00	1,512.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,523.24	0.00	0.00	5,523.24	0.00	0.00
<b>Totals</b>	220,865.19	215,341.95	0.00	5,523.24	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	220,865.19					

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

#### 39 Powell 0813 Avon Elementary

Line A	Indirect/Direct	0.00 /	215,341.95	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0720 Avon Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0720 Avon Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0720 Avon Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0720 Avon Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0720 Avon Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0813 Avon Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.00%</b>	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 39 Powell 0814 Gold Creek Elementary

#### 0721 Gold Creek 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	69,873.15	69,873.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	263.00	263.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	990.00	990.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,995.11	6,995.11	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,559.05	10,559.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	9,196.42	9,196.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,569.85	0.00	0.00	1,569.85	0.00	0.00
<b>Totals</b>	99,446.58	97,876.73	0.00	1,569.85	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	99,446.58					

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

#### 39 Powell 0814 Gold Creek Elementary

Line A	Indirect/Direct	0.00 /	97,876.73	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0721 Gold Creek Elem <span style="float: right;"><input style="width: 100px; height: 20px;" type="text"/></span>							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0721 Gold Creek Elem	0.0000	0.0000	0.0033	0.0013	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0721 Gold Creek 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		
	0721 Gold Creek Elem	0.0000	0.0000	0.0033	0.0013	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0721 Gold Creek Elem					0.09%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0814 Gold Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.09%</b>	<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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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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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.