



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

42 Richland 0831 Sidney Public Schools

0745 Sidney 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	4,325,963.25	4,320,552.26	0.00	5,410.99	0.00	0.00
21XX Support Services - Students	557,142.80	557,142.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	180.00	180.00	0.00	0.00	0.00	0.00
222X Educational Media Services	310,557.89	310,557.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	382,711.64	382,711.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	350,729.02	350,729.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	151,510.13	16,122.82	135,387.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	588,881.44	588,881.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	316,717.25	260,261.80	0.00	56,455.45	0.00	0.00
34XX Extracurricular - Activities	8,541.75	8,541.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,265.75	40,265.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1.20	0.00	0.00	1.20	0.00	0.00
Totals	7,033,202.12	6,835,947.17	135,387.31	61,867.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,033,202.12					

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

42 Richland 0831 Sidney Public Schools

0746 Sidney 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	2,742,552.27	2,725,427.27	0.00	17,125.00	0.00	0.00
21XX Support Services - Students	211,132.75	211,132.75	0.00	0.00	0.00	0.00
222X Educational Media Services	189,966.58	189,966.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	194,160.06	194,160.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	325,372.42	325,372.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,076.64	16,122.82	77,953.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	273,968.59	269,636.17	0.00	4,332.42	0.00	0.00
27XX Student Transportation Services	214,146.71	189,951.51	0.00	24,195.20	0.00	0.00
31XX Food Services	412,208.93	412,208.93	0.00	0.00	0.00	0.00
33XX Community Services	56.25	56.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	85,301.08	85,301.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	148,206.71	148,206.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34,298.21	0.00	0.00	34,298.21	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,227,980.30	0.00	0.00	1,227,980.30	0.00	0.00
Totals	6,153,427.50	4,767,542.55	77,953.82	1,307,931.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,153,427.50					

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

42 Richland 0831 Sidney Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0745 Sidney Elem	Indirect/Direct	135,387.31 / 6,835,947.17	1.98%			
	LE 0746 Sidney H S	Indirect/Direct	77,953.82 / 4,767,542.55	1.64%			
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0745 Sidney Elem		0.0204	0.0254	0.0215	0.0207	1.98%
	0746 Sidney H S		0.0188	0.0211	0.0182	0.0207	1.64%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0745 Sidney Elem		0.0234	0.0331	0.0196	0.0207	
	0746 Sidney H S		0.0212	0.0240	0.0152	0.0207	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
	0745 Sidney Elem		0.0234	0.0331	0.0215	0.0207	
	0746 Sidney H S		0.0212	0.0240	0.0182	0.0207	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0745 Sidney Elem					2.25%	
	0746 Sidney H S					1.91%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0831 Sidney Public Schools					2.08%	

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

42 Richland 0831 Sidney 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

42 Richland 0832 Savage Public Schools

0747 Savage 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	465,151.32	452,395.03	0.00	12,756.29	0.00	0.00
21XX Support Services - Students	13,720.27	13,720.27	0.00	0.00	0.00	0.00
222X Educational Media Services	15,434.50	15,434.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,197.60	44,197.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,261.81	13,261.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,239.82	0.00	28,239.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,243.36	57,243.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,871.89	47,871.89	0.00	0.00	0.00	0.00
31XX Food Services	77,594.89	77,594.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,348.34	1,348.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,989.04	10,989.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,109.48	0.00	0.00	1,109.48	0.00	0.00
Totals	776,162.32	734,056.73	28,239.82	13,865.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	776,162.32					

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

42 Richland 0832 Savage Public Schools

0748 Savage 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	543,182.89	530,994.89	0.00	12,188.00	0.00	0.00
21XX Support Services - Students	18,694.93	18,694.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,927.19	5,927.19	0.00	0.00	0.00	0.00
222X Educational Media Services	15,005.77	15,005.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,606.73	85,606.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,834.21	13,834.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,826.37	0.00	34,826.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	93,944.70	93,944.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,633.27	44,633.27	0.00	0.00	0.00	0.00
31XX Food Services	39,862.76	39,862.76	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,296.58	3,296.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,256.68	2,554.28	0.00	7,702.40	0.00	0.00
35XX Extracurricular - Athletics	39,755.23	39,755.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	332,649.80	0.00	0.00	332,649.80	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,590.65	0.00	0.00	11,590.65	0.00	0.00
Totals	1,293,067.76	894,110.54	34,826.37	364,130.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,293,067.76					

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

42 Richland 0832 Savage Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0747 Savage Elem	Indirect/Direct	28,239.82 / 734,056.73	3.85%	<input type="text"/>	
	LE 0748 Savage H S	Indirect/Direct	34,826.37 / 894,110.54	3.90%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0747 Savage Elem	0.0300	0.0343	0.0350	0.0340	3.85%
	0748 Savage H S	0.0354	0.0326	0.0351	0.0340	3.90%

Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0747 Savage Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0748 Savage 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	
	0747 Savage Elem	0.0300	0.0343	0.0350	0.0340	<input type="text"/>
	0748 Savage H S	0.0354	0.0326	0.0351	0.0340	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2014	LE Reclassified Rate
	0747 Savage Elem	3.26%	<input type="text"/>
	0748 Savage H S	3.35%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS)

0832 Savage Public Schools	Your Preliminary Rate by School System (SS) is:	3.31%	<input type="text"/>
	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

42 Richland 0832 Savage 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

42 Richland 0833 Brorson Elementary

0749 Brorson 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	180,099.58	171,413.58	0.00	8,686.00	0.00	0.00
21XX Support Services - Students	791.55	791.55	0.00	0.00	0.00	0.00
222X Educational Media Services	2,792.16	2,792.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,097.84	69,097.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,597.41	0.00	34,597.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,533.59	20,833.59	0.00	38,700.00	0.00	0.00
27XX Student Transportation Services	38,722.00	38,722.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,168.41	0.00	0.00	2,168.41	0.00	0.00
Totals	387,802.54	303,650.72	34,597.41	49,554.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	387,802.54					

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

42 Richland 0833 Brorson Elementary

Line A	Indirect/Direct	34,597.41 /	303,650.72	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0749 Brorson Elem				11.39%		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0749 Brorson Elem	0.3410	0.8257	0.1531	0.3346	11.39%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0749 Brorson Elem	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0749 Brorson Elem	0.3410	0.8257	0.1531	0.3346	
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0749 Brorson Elem				33.60%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0833 Brorson Elementary	Your Preliminary Rate by School System (SS) is:			33.60%	
		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

42 Richland 0834 Fairview Public Schools

0750 Fairview 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	1,137,995.44	1,134,313.85	0.00	3,681.59	0.00	0.00
21XX Support Services - Students	80,000.00	80,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	25,519.18	25,519.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,061.71	69,061.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,075.12	86,075.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,904.51	11,839.03	33,065.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	201,372.12	143,574.38	0.00	57,797.74	0.00	0.00
27XX Student Transportation Services	153,958.29	153,958.29	0.00	0.00	0.00	0.00
31XX Food Services	133,246.67	133,246.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,694.46	10,694.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,712.24	11,712.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,798.54	0.00	0.00	2,798.54	0.00	0.00
Totals	1,957,338.28	1,859,994.93	33,065.48	64,277.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,957,338.28					

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

42 Richland 0834 Fairview Public Schools

0751 Fairview 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	851,274.42	837,427.75	0.00	13,846.67	0.00	0.00
222X Educational Media Services	42,484.56	42,484.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,637.04	94,637.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	75,578.59	75,578.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,412.63	12,848.48	39,564.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	577,928.89	195,325.54	0.00	382,603.35	0.00	0.00
27XX Student Transportation Services	66,293.55	66,293.55	0.00	0.00	0.00	0.00
31XX Food Services	36,273.28	36,273.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,400.43	43,400.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,146.24	97,146.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	31,738.74	0.00	0.00	31,738.74	0.00	0.00
Totals	1,969,168.37	1,501,415.46	39,564.15	428,188.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,969,168.37					

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

42 Richland 0834 Fairview Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0750 Fairview Elem	Indirect/Direct	33,065.48 / 1,859,994.93	1.78%	<input type="text"/>		
	LE 0751 Fairview H S	Indirect/Direct	39,564.15 / 1,501,415.46	2.64%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
		0750 Fairview Elem	0.0195	0.0182	0.0212	0.0204	1.78%
		0751 Fairview H S	0.0212	0.0196	0.0265	0.0204	2.64%
Line C	Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
		0750 Fairview Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0751 Fairview 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	
		0750 Fairview Elem	0.0195	0.0182	0.0212	0.0204	<input type="text"/>
		0751 Fairview H S	0.0212	0.0196	0.0265	0.0204	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
		0750 Fairview Elem				1.84%	<input type="text"/>
		0751 Fairview H S				2.17%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
		0834 Fairview Public Schools				2.01%	<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

42 Richland 0834 Fairview 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

42 Richland 0837 Rau Elementary

0754 Rau 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	391,081.11	391,081.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,882.15	5,882.15	0.00	0.00	0.00	0.00
222X Educational Media Services	21,309.00	21,309.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,426.33	1,450.00	97,976.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,146.22	73,146.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	70,378.77	70,378.77	0.00	0.00	0.00	0.00
31XX Food Services	52,455.24	52,455.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,091.41	0.00	0.00	14,091.41	0.00	0.00
Totals	727,770.23	615,702.49	97,976.33	14,091.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	727,770.23					

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

42 Richland 0837 Rau Elementary

Line A	Indirect/Direct	97,976.33 /	615,702.49	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0754 Rau Elem				15.91%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0754 Rau Elem	0.1195	0.0871	0.1161	0.1094	15.91%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0754 Rau 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	
	0754 Rau Elem	0.1195	0.0871	0.1161	0.1094	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0754 Rau Elem				11.23%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0837 Rau Elementary	Your Preliminary Rate by School System (SS) is:			11.23%	<input style="width: 100px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.				

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

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

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

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

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

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

Line F: Average together the results from Line E.

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

42 Richland 0851 Lambert Public Schools

0768 Lambert 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	605,548.94	600,755.94	0.00	4,793.00	0.00	0.00
21XX Support Services - Students	10,285.08	10,285.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,341.35	6,341.35	0.00	0.00	0.00	0.00
222X Educational Media Services	18,161.08	18,161.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,926.30	91,926.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	17,590.25	17,590.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,358.25	0.00	49,358.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	160,906.95	154,649.45	0.00	6,257.50	0.00	0.00
27XX Student Transportation Services	359,299.25	144,139.25	0.00	215,160.00	0.00	0.00
31XX Food Services	71,138.28	71,138.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,955.80	3,955.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,618.29	14,618.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	890,901.12	0.00	0.00	890,901.12	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,010.12	0.00	0.00	1,010.12	0.00	0.00
Totals	2,301,041.06	1,133,561.07	49,358.25	1,118,121.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,301,041.06					

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

42 Richland 0851 Lambert Public Schools

0769 Lambert 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	526,430.86	521,637.86	0.00	4,793.00	0.00	0.00
21XX Support Services - Students	10,966.91	10,966.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,299.72	4,299.72	0.00	0.00	0.00	0.00
222X Educational Media Services	15,891.44	15,891.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,247.19	96,247.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,587.73	35,587.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,286.65	0.00	49,286.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,620.84	169,363.34	0.00	6,257.50	0.00	0.00
27XX Student Transportation Services	359,223.76	144,063.76	0.00	215,160.00	0.00	0.00
31XX Food Services	42,665.43	42,665.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,387.04	35,387.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,366.34	36,366.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	890,915.32	0.00	0.00	890,915.32	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	55,546.46	0.00	0.00	55,546.46	0.00	0.00
Totals	2,334,435.69	1,112,476.76	49,286.65	1,172,672.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,334,435.69					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

42 Richland 0851 Lambert Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0768 Lambert Elem	Indirect/Direct	49,358.25 / 1,133,561.07	4.35%	<input type="text"/>		
	LE 0769 Lambert H S	Indirect/Direct	49,286.65 / 1,112,476.76	4.43%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
		0768 Lambert Elem	0.0348	0.0406	0.0388	0.0406	4.35%
		0769 Lambert H S	0.0265	0.0418	0.0337	0.0406	4.43%
Line C	Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
		0768 Lambert Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0769 Lambert 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	
		0768 Lambert Elem	0.0348	0.0406	0.0388	0.0406	<input type="text"/>
		0769 Lambert H S	0.0265	0.0418	0.0337	0.0406	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
		0768 Lambert Elem				3.77%	<input type="text"/>
		0769 Lambert H S				3.55%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
		0851 Lambert Public Schools				3.66%	<input type="text"/>

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

42 Richland 0851 Lambert Public Schools

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