



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

45 Sanders 0874 Plains Public Schools

0802 Plains 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	1,453,229.12	1,453,229.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	146,552.98	146,552.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,859.68	6,859.68	0.00	0.00	0.00	0.00
222X Educational Media Services	41,515.19	41,515.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,924.31	74,924.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	88,985.69	88,985.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,224.97	3,145.40	78,079.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	228,604.38	228,604.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	149,142.35	149,142.35	0.00	0.00	0.00	0.00
31XX Food Services	194,110.98	194,110.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,325.50	18,325.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,391.76	0.00	0.00	4,391.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,000.00	0.00	0.00	10,000.00	0.00	0.00
Totals	2,497,866.91	2,405,395.58	78,079.57	14,391.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,497,866.91					

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

45 Sanders 0874 Plains Public Schools

0803 Plains 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	977,460.47	977,460.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	123,497.92	123,497.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,061.16	3,061.16	0.00	0.00	0.00	0.00
222X Educational Media Services	33,986.47	33,986.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,441.04	61,441.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	115,545.82	115,545.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,891.42	2,573.38	63,318.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	217,625.20	217,625.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	174,775.16	174,775.16	0.00	0.00	0.00	0.00
31XX Food Services	2,545.51	2,545.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,460.53	20,460.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	75,999.17	75,999.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	804.85	0.00	0.00	804.85	0.00	0.00
Totals	1,873,094.72	1,808,971.83	63,318.04	804.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,873,094.72					

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

45 Sanders 0874 Plains Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0802 Plains Elem	Indirect/Direct	78,079.57 / 2,405,395.58	3.25%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0803 Plains H S	Indirect/Direct	63,318.04 / 1,808,971.83	3.50%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
		0802 Plains Elem	0.0317	0.0313	0.0320	0.0325	3.25%
		0803 Plains H S	0.0358	0.0327	0.0336	0.0325	3.50%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
		0802 Plains Elem	0.0354	0.0286	0.0286	0.0325	<input style="width: 60px; height: 20px;" type="text"/>
		0803 Plains H S	0.0400	0.0276	0.0272	0.0325	<input style="width: 60px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
		0802 Plains Elem	0.0354	0.0313	0.0320	0.0325	<input style="width: 60px; height: 20px;" type="text"/>
		0803 Plains H S	0.0400	0.0327	0.0336	0.0325	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
		0802 Plains Elem				3.11%	<input style="width: 60px; height: 20px;" type="text"/>
		0803 Plains H S				3.30%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0874 Plains Public Schools					3.21%	<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

45 Sanders 0874 Plains 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

45 Sanders 0875 Thompson Falls Pub Schls

0804 Thompson Falls 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	2,626,555.56	2,127,232.56	0.00	499,323.00	0.00	0.00
21XX Support Services - Students	79,082.74	79,082.74	0.00	0.00	0.00	0.00
222X Educational Media Services	66,024.85	66,024.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,527.40	72,527.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	177,500.55	177,500.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,287.72	3,833.29	20,454.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	301,200.11	301,200.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	361,733.73	361,733.73	0.00	0.00	0.00	0.00
31XX Food Services	218,520.19	218,520.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,866.00	4,866.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,769.88	28,769.88	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,027.00	0.00	0.00	13,027.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	55,296.38	0.00	0.00	0.00	55,296.38	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,107.00	0.00	0.00	37,107.00	0.00	0.00
Totals	4,066,499.11	3,441,291.30	20,454.43	549,457.00	55,296.38	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,066,499.11					

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

45 Sanders 0875 Thompson Falls Pub Schls

0805 Thompson Falls 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	1,247,436.53	1,247,436.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	55,526.93	55,526.93	0.00	0.00	0.00	0.00
222X Educational Media Services	42,101.35	42,101.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	35,283.94	35,283.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	210,028.03	210,028.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,675.36	3,833.29	50,842.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	275,256.06	275,256.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	189,263.72	189,263.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50,608.13	50,608.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	161,179.94	161,179.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	70,979.24	0.00	0.00	70,979.24	0.00	0.00
Totals	2,392,339.23	2,270,517.92	50,842.07	70,979.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,392,339.23					

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.



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For FY2013-14 Using FY12 Expenditures

45 Sanders 0875 Thompson Falls Pub Schls

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0804 Thompson Falls Elem	Indirect/Direct	20,454.43 / 3,441,291.30	0.59%	<input type="text"/>			
	LE 0805 Thompson Falls H S	Indirect/Direct	50,842.07 / 2,270,517.92	2.24%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
		0804 Thompson Falls Elem		0.0098	0.0089	0.0041	0.0149	0.59%
		0805 Thompson Falls H S		0.0212	0.0268	0.0246	0.0149	2.24%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
		0804 Thompson Falls Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0805 Thompson Falls 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	
		0804 Thompson Falls Elem		0.0098	0.0089	0.0041	0.0149	<input type="text"/>
		0805 Thompson Falls H S		0.0212	0.0268	0.0246	0.0149	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
		0804 Thompson Falls Elem				0.83%	<input type="text"/>	
		0805 Thompson Falls H S				2.09%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		0875 Thompson Falls Pub Schls				1.46%	<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

45 Sanders 0875 Thompson Falls Pub Schls

* 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

45 Sanders 0877 Trout Creek Elementary

0807 Trout 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	366,297.81	366,297.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	147,143.98	147,143.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	39,416.49	39,416.49	0.00	0.00	0.00	0.00
222X Educational Media Services	23,010.38	23,010.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	677.80	677.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,534.91	52,534.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,259.72	9,378.55	73,808.08	1,073.09	0.00	0.00
26XX Operation and Maintenance of Plant Services	105,600.04	105,600.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	172,431.68	172,431.68	0.00	0.00	0.00	0.00
31XX Food Services	67,051.37	67,051.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,227.08	8,227.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,293.38	8,235.38	0.00	11,058.00	0.00	0.00
Totals	1,085,944.64	1,000,005.47	73,808.08	12,131.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,085,944.64					

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.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

45 Sanders 0877 Trout Creek Elementary

Line A	Indirect/Direct	73,808.08 /	1,000,005.47	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0807 Trout Creek Elem				7.38%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0807 Trout Creek Elem	0.0870	0.0759	0.0756	0.0777	7.38%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0807 Trout Creek Elem	0.0871	0.0522	0.0641	0.0777	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0807 Trout Creek Elem	0.0871	0.0759	0.0756	0.0777	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0807 Trout Creek Elem				7.41%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0877 Trout Creek Elementary				Your Preliminary Rate by School System (SS) is:	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.					7.41%

* 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

45 Sanders 0878 Paradise Elementary

0808 Paradise 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	149,951.65	149,951.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	148.13	148.13	0.00	0.00	0.00	0.00
222X Educational Media Services	803.92	803.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	360.53	360.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,890.67	0.00	26,890.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	63,414.87	63,414.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,430.79	31,430.79	0.00	0.00	0.00	0.00
31XX Food Services	18,292.86	18,292.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,010.00	0.00	0.00	8,010.00	0.00	0.00
Totals	299,303.42	264,402.75	26,890.67	8,010.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	299,303.42					

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

45 Sanders 0878 Paradise Elementary

Line A	Indirect/Direct	26,890.67 /	264,402.75	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0808 Paradise Elem				10.17%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0808 Paradise Elem	0.0758	0.1010	0.0969	0.0856	10.17%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0808 Paradise 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		
	0808 Paradise Elem	0.0758	0.1010	0.0969	0.0856	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0808 Paradise Elem					8.76%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0878 Paradise Elementary	Your Preliminary Rate by School System (SS) is:			8.76%	<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

45 Sanders 0879 Dixon Elementary

0809 Dixon 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	542,880.27	542,880.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	94,164.23	94,164.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,601.71	14,601.71	0.00	0.00	0.00	0.00
222X Educational Media Services	20,546.64	20,546.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,252.66	114,252.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,984.37	7,814.21	74,170.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	105,547.45	105,547.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,718.18	39,718.18	0.00	0.00	0.00	0.00
31XX Food Services	77,544.02	77,544.02	0.00	0.00	0.00	0.00
33XX Community Services	39,187.02	39,187.02	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	4,650.87	0.00	0.00	0.00	4,650.87	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	38,796.79	0.00	0.00	38,796.79	0.00	0.00
Totals	1,173,874.21	1,056,256.39	74,170.16	38,796.79	4,650.87	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,173,874.21					

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

45 Sanders 0879 Dixon Elementary

Line A	Indirect/Direct	74,170.16 /	1,056,256.39	2014 Calculated Rate	7.02%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0809 Dixon Elem							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0809 Dixon Elem	0.1205	0.0764	0.0694	0.0800	7.02%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0809 Dixon Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0809 Dixon Elem	0.1205	0.0764	0.0694	0.0800	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0809 Dixon Elem					7.91%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0879 Dixon Elementary	Your Preliminary Rate by School System (SS) is:				7.91%	<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

45 Sanders 0880 Noxon Public Schools

0811 Noxon 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	760,152.41	758,075.04	0.00	2,077.37	0.00	0.00
21XX Support Services - Students	128,097.89	128,097.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	138.04	138.04	0.00	0.00	0.00	0.00
222X Educational Media Services	53,303.00	53,303.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,442.06	93,442.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,144.94	8,144.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,767.50	0.00	56,767.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,484.66	123,359.45	0.00	26,125.21	0.00	0.00
27XX Student Transportation Services	178,059.04	178,059.04	0.00	0.00	0.00	0.00
31XX Food Services	146,104.87	146,104.87	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,948.47	3,948.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,385.19	15,385.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,200.00	0.00	0.00	25,200.00	0.00	0.00
Totals	1,618,228.07	1,508,057.99	56,767.50	53,402.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,618,228.07					

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

45 Sanders 0880 Noxon Public Schools

0812 Noxon 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	507,864.14	507,864.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,214.16	50,214.16	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	475.04	475.04	0.00	0.00	0.00	0.00
222X Educational Media Services	67,366.50	67,366.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,198.01	81,198.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,561.62	26,561.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,537.12	0.00	57,537.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	170,265.34	128,470.02	0.00	41,795.32	0.00	0.00
27XX Student Transportation Services	197,343.75	197,343.75	0.00	0.00	0.00	0.00
31XX Food Services	12,354.10	12,354.10	0.00	0.00	0.00	0.00
32XX Enterprise Services	15,506.47	14,679.07	0.00	827.40	0.00	0.00
34XX Extracurricular - Activities	5,723.99	5,723.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	92,303.35	92,303.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,159.00	0.00	0.00	18,159.00	0.00	0.00
Totals	1,302,872.59	1,184,553.75	57,537.12	60,781.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,302,872.59					

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

45 Sanders 0880 Noxon Public Schools

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0811 Noxon Elem	Indirect/Direct 56,767.50 / 1,508,057.99	3.76%	<input type="text"/>		
	LE 0812 Noxon H S	Indirect/Direct 57,537.12 / 1,184,553.75	4.86%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0811 Noxon Elem	0.0300	0.0251	0.0292	0.0293	3.76%
	0812 Noxon H S	0.0293	0.0315	0.0337	0.0293	4.86%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0811 Noxon Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0812 Noxon 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	
	0811 Noxon Elem	0.0300	0.0251	0.0292	0.0293	<input type="text"/>
	0812 Noxon H S	0.0293	0.0315	0.0337	0.0293	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0811 Noxon Elem				2.87%	<input type="text"/>
	0812 Noxon H S				3.28%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0880 Noxon Public Schools				3.08%	<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

45 Sanders 0880 Noxon 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.

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

45 Sanders 0882 Hot Springs K-12

0815 Hot Springs K-12

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	1,405,165.62	1,405,165.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,890.83	7,890.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,312.72	3,312.72	0.00	0.00	0.00	0.00
222X Educational Media Services	31,695.22	31,695.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	123,291.18	123,291.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	167,962.13	167,962.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,059.80	11,526.28	50,533.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	265,820.71	265,820.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	182,903.23	182,903.23	0.00	0.00	0.00	0.00
31XX Food Services	99,326.09	99,326.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,294.08	14,294.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,700.51	57,700.51	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	20,163.00	0.00	0.00	0.00	20,163.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	619,832.03	0.00	0.00	619,832.03	0.00	0.00
Totals	3,061,417.15	2,370,888.60	50,533.52	619,832.03	20,163.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,061,417.15					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

45 Sanders 0882 Hot Springs K-12

Line A	Indirect/Direct	50,533.52 /	2,370,888.60	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0815 Hot Springs K-12				2.13%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0815 Hot Springs K-12	0.0426	0.0140	0.0131	0.0200	2.13%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0815 Hot Springs K-12	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	
	0815 Hot Springs K-12	0.0426	0.0140	0.0131	0.0200	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0815 Hot Springs K-12				2.11%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0882 Hot Springs K-12				Your Preliminary Rate by School System (SS) is:	<input style="width: 100px; height: 20px;" type="text"/>
					This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

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