



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

46 Sheridan 0885 Westby K-12 Schools

0819 Westby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	957,178.15	902,234.95	0.00	54,943.20	0.00	0.00
21XX Support Services - Students	4,717.31	4,717.31	0.00	0.00	0.00	0.00
222X Educational Media Services	60,621.21	60,621.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,487.07	139,487.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,750.82	62,750.82	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	86,780.31	86,780.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	209,772.21	98,472.21	0.00	111,300.00	0.00	0.00
31XX Food Services	89,345.44	89,345.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,450.64	27,450.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,809.36	45,809.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	311,310.96	0.00	0.00	311,310.96	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,539.02	0.00	0.00	17,539.02	0.00	0.00
9999 Undistributed	9,294.00	9,294.00	0.00	0.00	0.00	0.00
Totals	2,022,056.50	1,526,963.32	0.00	495,093.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,022,056.50					

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.



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For FY2013-14 Using FY12 Expenditures

46 Sheridan 0885 Westby K-12 Schools

Line A	Indirect/Direct	0.00 /	1,526,963.32	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0819 Westby K-12 Schools							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0819 Westby K-12 Schools	0.0113	0.0101	0.0122	0.0107	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0819 Westby K-12 Schools	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	2014	
	0819 Westby K-12 Schools	0.0113	0.0101	0.0122	0.0107	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0819 Westby K-12 Schools					0.84%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0885 Westby K-12 Schools	Your Preliminary Rate by School System (SS) is:				0.84%	<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

46 Sheridan 0887 Medicine Lake K-12 Schools

0822 Medicine Lake K-12 Schools

			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	1,120,809.88	1,120,809.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	30,039.99	30,039.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	735.00	735.00	0.00	0.00	0.00	0.00
222X Educational Media Services	52,069.04	52,069.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,391.50	98,391.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,598.82	2,598.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,918.65	4,482.67	50,435.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	194,859.23	194,859.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	219,041.51	219,041.51	0.00	0.00	0.00	0.00
31XX Food Services	110,500.73	110,500.73	0.00	0.00	0.00	0.00
32XX Enterprise Services	27,745.68	27,745.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,892.66	15,892.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,171.73	49,171.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	201,138.99	0.00	0.00	201,138.99	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	66,744.89	0.00	0.00	66,744.89	0.00	0.00
Totals	2,244,658.30	1,926,338.44	50,435.98	267,883.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,244,658.30					

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

46 Sheridan 0887 Medicine Lake K-12 Schools

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0822 Medicine Lake K-12 Schools Indirect/Direct 50,435.98 / 1,926,338.44	2.62%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0822 Medicine Lake K-12 Schools	0.0268	0.0287	0.0264	0.0251	2.62%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0822 Medicine Lake K-12 Schools	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	
	0822 Medicine Lake K-12 Schools	0.0268	0.0287	0.0264	0.0251	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE			2014	LE Reclassified Rate	
	0822 Medicine Lake K-12 Schools			2.53%	<input style="width: 100px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)					SS Reclassified Rate	
	0887 Medicine Lake K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.53%	<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

46 Sheridan 0891 Plentywood K-12 Schools

0828 Plentywood K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,396,586.74	2,396,586.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	71,671.29	71,671.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,391.17	8,391.17	0.00	0.00	0.00	0.00
222X Educational Media Services	99,267.31	99,267.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	406,228.80	406,228.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	177,823.75	177,823.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,910.02	16,871.91	52,038.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	395,165.47	395,165.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	345,457.99	261,342.99	0.00	84,115.00	0.00	0.00
31XX Food Services	260,378.63	245,074.97	0.00	15,303.66	0.00	0.00
34XX Extracurricular - Activities	79,092.37	79,092.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	162,028.52	162,028.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	54,420.89	0.00	0.00	54,420.89	0.00	0.00
Totals	4,525,422.95	4,319,545.29	52,038.11	153,839.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,525,422.95					

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46 Sheridan 0891 Plentywood K-12 Schools

Line A	Indirect/Direct	52,038.11 /	4,319,545.29	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0828 Plentywood K-12 Schools				1.20%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0828 Plentywood K-12 Schools	0.0115	0.0116	0.0126	0.0111	1.20%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0828 Plentywood K-12 Schools	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	
	0828 Plentywood K-12 Schools	0.0115	0.0116	0.0126	0.0111	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0828 Plentywood K-12 Schools				1.12%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0891 Plentywood K-12 Schools				Your Preliminary Rate by School System (SS) is:	<input style="width: 100px; height: 20px;" type="text"/>
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