



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0221 Chinook Public Schools

#### 0028 Chinook 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	1,438,565.75	1,438,565.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	68,290.12	68,290.12	0.00	0.00	0.00	0.00
222X Educational Media Services	90,153.75	90,153.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,777.34	97,777.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	118,604.49	118,604.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	279.01	0.00	279.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	199,222.32	199,222.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	106,070.55	106,070.55	0.00	0.00	0.00	0.00
31XX Food Services	212,423.66	212,423.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,098.20	17,098.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,160.00	0.00	0.00	6,160.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,332.76	0.00	0.00	6,332.76	0.00	0.00
<b>Totals</b>	2,360,977.95	2,348,206.18	279.01	12,492.76	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>	2,360,977.95					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0221 Chinook Public Schools

#### 0029 Chinook 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	701,436.00	701,436.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	48,457.48	48,457.48	0.00	0.00	0.00	0.00
222X Educational Media Services	55,231.93	55,231.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,555.52	97,555.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	60,657.99	60,657.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	438.50	0.00	438.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	263,290.35	263,290.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	158,644.65	158,644.65	0.00	0.00	0.00	0.00
31XX Food Services	21,861.61	21,861.61	0.00	0.00	0.00	0.00
32XX Enterprise Services	15.63	15.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,715.32	27,715.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	100,035.58	100,035.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,658.61	0.00	0.00	3,658.61	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	53,756.72	0.00	0.00	53,756.72	0.00	0.00
<b>Totals</b>	1,592,755.89	1,534,902.06	438.50	57,415.33	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>	1,592,755.89					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0221 Chinook Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	<b>LE 0028 Chinook Elem</b>	Indirect/Direct	279.01 / 2,348,206.18	0.01%	<input type="text"/>	
	<b>LE 0029 Chinook H S</b>	Indirect/Direct	438.50 / 1,534,902.06	0.03%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0028 Chinook Elem	0.0004	0.0004	0.0037	0.0024	0.01%
	0029 Chinook H S	0.0003	0.0003	0.0037	0.0024	0.03%

Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0028 Chinook Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0029 Chinook H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0028 Chinook Elem	0.0004	0.0004	0.0037	0.0024	<input type="text"/>
	0029 Chinook H S	0.0003	0.0003	0.0037	0.0024	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2015	LE Reclassified Rate
	0028 Chinook Elem	0.13%	<input type="text"/>
	0029 Chinook H S	0.13%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS)	SS Reclassified Rate
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0221 Chinook Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	0.13%	<input type="text"/>
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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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0221 Chinook 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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0222 Harlem Public Schools

#### 0030 Harlem 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	2,713,557.16	2,703,770.16	0.00	9,787.00	0.00	0.00
21XX Support Services - Students	362,560.43	362,560.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,795.20	14,795.20	0.00	0.00	0.00	0.00
222X Educational Media Services	228,762.92	218,673.92	0.00	10,089.00	0.00	0.00
23XX Support Services - General Administration	180,730.45	180,730.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	180,049.52	180,049.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	193,187.71	5,228.51	187,959.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	487,516.67	465,983.67	0.00	21,533.00	0.00	0.00
27XX Student Transportation Services	260,943.76	173,663.31	0.00	87,280.45	0.00	0.00
31XX Food Services	392,398.63	392,398.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,247.56	10,247.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,532.96	54,855.76	0.00	1,677.20	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,465.48	0.00	0.00	15,465.48	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	77,857.41	0.00	0.00	0.00	77,857.41	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	40,079.36	24,004.39	0.00	16,074.97	0.00	0.00
<b>Totals</b>	5,214,685.22	4,786,961.51	187,959.20	161,907.10	77,857.41	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>	5,214,685.22					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0222 Harlem Public Schools

#### 0031 Harlem 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	998,919.52	998,919.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	124,906.30	124,906.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,270.27	1,270.27	0.00	0.00	0.00	0.00
222X Educational Media Services	78,966.05	78,966.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,489.07	88,489.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,974.66	99,974.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	102,651.72	2,987.67	99,664.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	258,257.70	247,595.70	0.00	10,662.00	0.00	0.00
27XX Student Transportation Services	170,552.65	125,438.48	0.00	45,114.17	0.00	0.00
31XX Food Services	62,610.87	51,310.87	0.00	11,300.00	0.00	0.00
34XX Extracurricular - Activities	27,306.46	27,306.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	158,800.50	158,081.70	0.00	718.80	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,122.36	0.00	0.00	12,122.36	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	33,367.55	0.00	0.00	0.00	33,367.55	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,853.40	4,602.01	0.00	7,251.39	0.00	0.00
<b>Totals</b>	2,230,049.08	2,009,848.76	99,664.05	87,168.72	33,367.55	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>	2,230,049.08					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0222 Harlem Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	<b>LE 0030 Harlem Elem</b>	Indirect/Direct	187,959.20 / 4,786,961.51	3.93%	<input style="width: 100px; height: 20px;" type="text"/>	
	<b>LE 0031 Harlem H S</b>	Indirect/Direct	99,664.05 / 2,009,848.76	4.96%	<input style="width: 100px; height: 20px;" type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0030 Harlem Elem	0.0370	0.0411	0.0472	0.0490	3.93%
	0031 Harlem H S	0.0459	0.0483	0.0472	0.0490	4.96%

Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0030 Harlem Elem	0.0625	0.0533	0.0496	0.0522	<input style="width: 100px; height: 20px;" type="text"/>
	0031 Harlem H S	0.0393	0.0510	0.0496	0.0522	<input style="width: 100px; height: 20px;" type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0030 Harlem Elem	0.0625	0.0533	0.0496	0.0522	<input style="width: 100px; height: 20px;" type="text"/>
	0031 Harlem H S	0.0459	0.0510	0.0496	0.0522	<input style="width: 100px; height: 20px;" type="text"/>

Line E Five Year Average with 5% Discount	LE	2015	LE Reclassified Rate
	0030 Harlem Elem	4.88%	<input style="width: 100px; height: 20px;" type="text"/>
	0031 Harlem H S	4.72%	<input style="width: 100px; height: 20px;" type="text"/>

Line F Average of LE's contained under one School System Code (SS)	SS Reclassified Rate
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0222 Harlem Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	4.80%	<input style="width: 100px; height: 20px;" 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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0222 Harlem 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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0223 Cleveland-Lone Tree Elem

#### 0032 Cleveland 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	85,804.59	85,804.59	0.00	0.00	0.00	0.00
222X Educational Media Services	11,538.28	11,538.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,558.70	23,558.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,600.60	10,543.96	0.00	1,056.64	0.00	0.00
27XX Student Transportation Services	9,221.05	9,221.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,022.60	0.00	0.00	2,022.60	0.00	0.00
<b>Totals</b>	143,745.82	140,666.58	0.00	3,079.24	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>	143,745.82					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0223 Cleveland-Lone Tree Elem

Line A	Indirect/Direct	0.00 /	140,666.58	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0032 Cleveland Elem</b>							
Line B Preliminary Indirect Cost Rates	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0032 Cleveland 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	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0032 Cleveland Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						<b>SS Reclassified Rate</b>	
	0223 Cleveland-Lone Tree Elem	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	<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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0225 Zurich Elementary

#### 0034 Zurich 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	212,694.96	212,694.96	0.00	0.00	0.00	0.00
222X Educational Media Services	477.15	477.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,113.03	1,113.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,691.26	0.00	16,691.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	39,329.06	39,329.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,262.71	55,262.71	0.00	0.00	0.00	0.00
31XX Food Services	29,452.41	29,452.41	0.00	0.00	0.00	0.00
<b>Totals</b>	355,020.58	338,329.32	16,691.26	0.00	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>	355,020.58					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0225 Zurich Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0034 Zurich Elem	Indirect/Direct    16,691.26 /    338,329.32    4.93%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0034 Zurich Elem	0.0274	0.0378	0.0267	0.0326	4.93%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0034 Zurich Elem	0.0274	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0034 Zurich Elem	0.0274	0.0378	0.0267	0.0326	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0034 Zurich Elem					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	
	0225 Zurich Elementary	<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS.				3.30%	<input style="width: 60px; height: 20px;" type="text"/>

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0234 Turner Public Schools

#### 0044 Turner 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	270,715.03	270,715.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,797.78	20,797.78	0.00	0.00	0.00	0.00
222X Educational Media Services	20,806.00	20,806.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,600.02	65,600.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,385.03	2,111.80	33,273.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,040.93	73,040.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	109,915.21	109,915.21	0.00	0.00	0.00	0.00
31XX Food Services	45,301.93	45,301.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	812.12	812.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,451.34	13,451.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,403.36	0.00	0.00	2,403.36	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,157.95	0.00	0.00	4,157.95	0.00	0.00
<b>Totals</b>	662,386.70	622,552.16	33,273.23	6,561.31	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>	662,386.70					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0234 Turner Public Schools

#### 0045 Turner 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	232,437.47	232,437.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,729.44	13,729.44	0.00	0.00	0.00	0.00
222X Educational Media Services	19,584.94	19,584.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,517.88	87,517.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,136.94	2,112.27	57,024.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	112,995.95	112,995.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	41,893.03	41,893.03	0.00	0.00	0.00	0.00
31XX Food Services	16,313.44	16,313.44	0.00	0.00	0.00	0.00
32XX Enterprise Services	62.49	62.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,247.25	4,247.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,834.41	25,834.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,000.00	0.00	0.00	3,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,969.02	0.00	0.00	2,969.02	0.00	0.00
<b>Totals</b>	619,722.26	556,728.57	57,024.67	5,969.02	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	619,722.26					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0234 Turner Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0044 Turner Elem</b>	Indirect/Direct	33,273.23 / 622,552.16	5.34%	<input style="width: 100px; height: 20px;" type="text"/>		
	<b>LE 0045 Turner H S</b>	Indirect/Direct	57,024.67 / 556,728.57	10.24%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
		0044 Turner Elem	0.0497	0.0355	0.0534	0.0640	5.34%
		0045 Turner H S	0.0916	0.1022	0.0534	0.0640	10.24%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
		0044 Turner Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
		0045 Turner H S	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>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
		0044 Turner Elem	0.0497	0.0355	0.0534	0.0640	<input style="width: 100px; height: 20px;" type="text"/>
		0045 Turner H S	0.0916	0.1022	0.0534	0.0640	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
		0044 Turner Elem				4.86%	<input style="width: 100px; height: 20px;" type="text"/>
		0045 Turner H S				7.86%	<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>
	0234 Turner Public Schools					6.36%	<input style="width: 100px; height: 20px;" type="text"/>

**Your Preliminary Rate by School System (SS) is:**  
This same rate is applied to both EL and HS in the same SS.

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0234 Turner 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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0235 Hays-Lodge Pole K-12 Schls

#### 1213 Hays-Lodge Pole K-12 Schls

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	1,631,014.72	1,631,014.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	100,344.54	100,344.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,942.66	20,942.66	0.00	0.00	0.00	0.00
222X Educational Media Services	64,333.37	64,333.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	211,986.98	211,986.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	156,434.40	156,434.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	155,923.91	0.00	155,923.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	511,769.81	511,769.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81,362.74	81,362.74	0.00	0.00	0.00	0.00
31XX Food Services	162,014.09	162,014.09	0.00	0.00	0.00	0.00
33XX Community Services	863.90	863.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,326.52	3,326.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,144.19	65,144.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	441,283.84	0.00	0.00	441,283.84	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,422.59	0.00	0.00	7,422.59	0.00	0.00
<b>Totals</b>	3,614,168.26	3,009,537.92	155,923.91	448,706.43	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>	3,614,168.26					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0235 Hays-Lodge Pole K-12 Schls

Line A	Indirect/Direct	155,923.91 / 3,009,537.92	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 1213 Hays-Lodge Pole K-12 Schls			5.18%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	1213 Hays-Lodge Pole K-12 Schls	0.0378	0.0388	0.0347	0.0360	5.18%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	1213 Hays-Lodge Pole K-12 Schls	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>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	1213 Hays-Lodge Pole K-12 Schls	0.0378	0.0388	0.0347	0.0360	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2015</b>	<b>LE Reclassified Rate</b>
	1213 Hays-Lodge Pole K-12 Schls				3.78%	<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>
	0235 Hays-Lodge Pole K-12 Schls	<b>Your Preliminary Rate by School System (SS) is:</b>			3.78%	<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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0237 Bear Paw Elementary

#### 0048 Bear Paw 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	31,081.18	26,903.18	0.00	4,178.00	0.00	0.00
222X Educational Media Services	223.70	223.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,472.93	10,472.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,465.52	0.00	4,465.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,024.98	16,024.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	7,638.40	7,638.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,849.99	0.00	0.00	4,849.99	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	700.00	0.00	0.00	700.00	0.00	0.00
<b>Totals</b>	75,456.70	61,263.19	4,465.52	9,727.99	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>	75,456.70					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 0237 Bear Paw Elementary

Line A	Indirect/Direct	4,465.52 /	61,263.19	2015 Calculated Rate	7.29%	2015 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0048 Bear Paw Elem</b>							
Line B Preliminary Indirect Cost Rates	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0048 Bear Paw Elem	0.0400	0.0000	0.0183	0.0269	7.29%	
Line C Approved Indirect Cost Rates	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0048 Bear Paw 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	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0048 Bear Paw Elem	0.0400	0.0000	0.0183	0.0269	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0048 Bear Paw Elem					3.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						<b>SS Reclassified Rate</b>	
	0237 Bear Paw Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				3.00%	<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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 1048 North Harlem Colony Elem

#### 1216 North Harlem Colony 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	43,722.95	43,722.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,956.31	22,956.31	0.00	0.00	0.00	0.00
222X Educational Media Services	247.80	247.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	677.20	677.20	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,039.57	3,177.13	0.00	13,862.44	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,091.43	0.00	0.00	4,091.43	0.00	0.00
<b>Totals</b>	88,735.26	70,781.39	0.00	17,953.87	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>	88,735.26					

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 FY2014-15 Using FY13 Expenditures

#### 03 Blaine 1048 North Harlem Colony Elem

Line A	Indirect/Direct	0.00 /	70,781.39	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 1216 North Harlem Colony Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	1216 North Harlem Colony Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	1216 North Harlem Colony 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>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	1216 North Harlem Colony 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>2015</b>	<b>LE Reclassified Rate</b>
	1216 North Harlem Colony 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>	
	1048 North Harlem Colony Elem	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	<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.

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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.