



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

24 Lake 0601 Arlee Public Schools

0474 Arlee 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	2,364,195.17	2,359,857.91	0.00	4,337.26	0.00	0.00
21XX Support Services - Students	84,188.26	84,188.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	21,788.85	21,788.85	0.00	0.00	0.00	0.00
222X Educational Media Services	75,820.55	75,820.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	50,966.53	50,966.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	242,507.87	242,507.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,236.75	0.00	71,236.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	331,655.17	331,655.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	208,706.71	135,271.81	0.00	73,434.90	0.00	0.00
31XX Food Services	208,242.77	208,242.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,502.09	33,502.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,287.55	0.00	0.00	11,287.55	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	130,761.40	0.00	0.00	0.00	130,761.40	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,152.44	0.00	0.00	11,152.44	0.00	0.00
9999 Undistributed	19,207.20	19,207.20	0.00	0.00	0.00	0.00
Totals	3,865,219.31	3,563,009.01	71,236.75	100,212.15	130,761.40	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,865,219.31					

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

24 Lake 0601 Arlee Public Schools

0475 Arlee 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	1,193,498.09	1,193,498.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	53,603.22	53,603.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,526.18	2,526.18	0.00	0.00	0.00	0.00
222X Educational Media Services	7,846.52	7,846.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	37,355.45	37,355.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,281.76	103,281.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,953.28	0.00	38,953.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	184,070.28	184,070.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	87,117.70	55,645.60	0.00	31,472.10	0.00	0.00
31XX Food Services	3,753.00	3,753.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,392.71	8,392.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	92,510.75	91,063.71	0.00	1,447.04	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	20,853.08	0.00	0.00	0.00	20,853.08	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,534.66	0.00	0.00	4,534.66	0.00	0.00
9999 Undistributed	20.79	20.79	0.00	0.00	0.00	0.00
Totals	1,838,317.47	1,741,057.31	38,953.28	37,453.80	20,853.08	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,838,317.47					

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

24 Lake 0601 Arlee Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0474 Arlee Elem	Indirect/Direct	71,236.75 / 3,563,009.01	2.00%	<input type="text"/>		
	LE 0475 Arlee H S	Indirect/Direct	38,953.28 / 1,741,057.31	2.24%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	0474 Arlee Elem		0.0259	0.0287	0.0312	0.0277	2.00%
	0475 Arlee H S		0.0314	0.0317	0.0312	0.0277	2.24%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	0474 Arlee Elem		0.0000	0.0000	0.0312	0.0277	<input type="text"/>
	0475 Arlee H S		0.0000	0.0000	0.0312	0.0277	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	0474 Arlee Elem		0.0259	0.0287	0.0312	0.0277	<input type="text"/>
	0475 Arlee H S		0.0314	0.0317	0.0312	0.0277	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0474 Arlee Elem					2.54%	<input type="text"/>
	0475 Arlee H S					2.74%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0601 Arlee Public Schools					2.64%	<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 FY2014-15 Using FY13 Expenditures

24 Lake 0601 Arlee 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

24 Lake 0603 Polson Public Schools

0477 Polson 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	7,914,010.09	7,893,419.18	0.00	20,590.91	0.00	0.00
21XX Support Services - Students	395,009.43	395,009.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	65,424.86	65,424.86	0.00	0.00	0.00	0.00
222X Educational Media Services	270,813.42	270,813.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	232,510.72	232,510.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	723,483.46	723,483.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	108,643.23	35,642.40	73,000.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	843,498.03	808,865.89	0.00	34,632.14	0.00	0.00
27XX Student Transportation Services	895,483.11	719,173.26	0.00	176,309.85	0.00	0.00
31XX Food Services	5,617.76	5,617.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,728.43	6,728.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,187.73	94,187.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	70,122.25	0.00	0.00	70,122.25	0.00	0.00
Totals	11,625,532.52	11,250,876.54	73,000.83	301,655.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	11,625,532.52					

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

24 Lake 0603 Polson Public Schools

0478 Polson 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	3,004,903.61	2,971,941.32	0.00	32,962.29	0.00	0.00
21XX Support Services - Students	37,432.56	37,432.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	29,849.92	29,849.92	0.00	0.00	0.00	0.00
222X Educational Media Services	150,018.17	150,018.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,732.84	113,732.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	360,091.51	360,091.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,256.21	16,925.98	33,330.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	451,809.50	419,191.48	0.00	32,618.02	0.00	0.00
27XX Student Transportation Services	431,883.52	303,921.77	0.00	127,961.75	0.00	0.00
31XX Food Services	722,477.64	713,824.13	0.00	8,653.51	0.00	0.00
34XX Extracurricular - Activities	63,177.16	63,177.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	267,453.32	267,453.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	66,244.88	0.00	0.00	66,244.88	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	28,199.75	0.00	0.00	0.00	28,199.75	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	76,000.00	0.00	0.00	76,000.00	0.00	0.00
Totals	5,853,530.59	5,447,560.16	33,330.23	344,440.45	28,199.75	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,853,530.59					

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.



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For FY2014-15 Using FY13 Expenditures

24 Lake 0603 Polson Public Schools

Line A			2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0477 Polson Elem	Indirect/Direct	73,000.83 / 11,250,876.54	0.65%	<input type="text"/>		
	LE 0478 Polson H S	Indirect/Direct	33,330.23 / 5,447,560.16	0.61%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	0477 Polson Elem		0.0082	0.0087	0.0262	0.0307	0.65%
	0478 Polson H S		0.0060	0.0092	0.0262	0.0307	0.61%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	0477 Polson Elem		0.0360	0.0455	0.0324	0.0372	<input type="text"/>
	0478 Polson H S		0.0469	0.0560	0.0324	0.0372	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	0477 Polson Elem		0.0360	0.0455	0.0324	0.0372	<input type="text"/>
	0478 Polson H S		0.0469	0.0560	0.0324	0.0372	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0477 Polson Elem					2.99%	<input type="text"/>
	0478 Polson H S					3.39%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0603 Polson Public Schools					3.19%	<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 FY2014-15 Using FY13 Expenditures

24 Lake 0603 Polson 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.

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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.

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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

24 Lake 0605 St Ignatius K-12 Schools

0481 St Ignatius 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	3,724,482.03	3,724,482.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	89,358.83	89,358.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	29,061.01	29,061.01	0.00	0.00	0.00	0.00
222X Educational Media Services	127,655.63	127,655.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	204,888.73	204,888.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	330,013.35	330,013.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	292,107.77	0.00	292,107.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	556,734.70	550,750.20	0.00	5,984.50	0.00	0.00
27XX Student Transportation Services	412,415.13	412,415.13	0.00	0.00	0.00	0.00
31XX Food Services	296,497.23	296,497.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,741.02	6,741.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	172,552.89	172,552.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	22,080.00	0.00	0.00	22,080.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	130,751.60	0.00	0.00	130,751.60	0.00	0.00
Totals	6,395,339.92	5,944,416.05	292,107.77	158,816.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,395,339.92					

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

24 Lake 0605 St Ignatius K-12 Schools

Line A	Indirect/Direct	292,107.77 /	5,944,416.05	2015 Calculated Rate	4.91%	2015 Reclassified Rate *	Requested Reclassified Rate **
24 Lake 0605 St Ignatius K-12 Schools							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0481 St Ignatius K-12 Schools	0.0470	0.0416	0.0451	0.0477	4.91%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0481 St Ignatius K-12 Schools	0.0776	0.0416	0.0451	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0481 St Ignatius K-12 Schools	0.0776	0.0416	0.0451	0.0477	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0481 St Ignatius K-12 Schools					4.96%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0605 St Ignatius K-12 Schools	Your Preliminary Rate by School System (SS) is:				4.96%	<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

24 Lake 0607 Valley View Elementary

0483 Valley View 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	179,545.23	179,545.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,245.56	4,245.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	455.86	455.86	0.00	0.00	0.00	0.00
222X Educational Media Services	2,620.21	2,620.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,622.37	3,622.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,946.86	2,737.00	38,209.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,556.67	19,556.67	0.00	0.00	0.00	0.00
31XX Food Services	776.16	776.16	0.00	0.00	0.00	0.00
9999 Undistributed	71.07	71.07	0.00	0.00	0.00	0.00
Totals	251,839.99	213,630.13	38,209.86	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	251,839.99					

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

24 Lake 0607 Valley View Elementary

Line A	Indirect/Direct	38,209.86 /	213,630.13	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0483 Valley View Elem				17.89%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0483 Valley View Elem	0.0999	0.1494	0.1231	0.1232	17.89%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0483 Valley View 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	2011	2012	2013	2014		
	0483 Valley View Elem	0.0999	0.1494	0.1231	0.1232	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0483 Valley View Elem					12.82%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0607 Valley View Elementary	Your Preliminary Rate by School System (SS) is:				12.82%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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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

24 Lake 0610 Swan Lake-Salmon Elem

0486 Swan Lake-Salmon 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	52,643.44	51,723.50	0.00	919.94	0.00	0.00
25XX Support Services - Business	11,796.08	0.00	11,076.12	719.96	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,257.72	16,257.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	575.10	575.10	0.00	0.00	0.00	0.00
Totals	81,272.34	68,556.32	11,076.12	1,639.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	81,272.34					

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

24 Lake 0610 Swan Lake-Salmon Elem

Line A	Indirect/Direct	11,076.12 /	68,556.32	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0486 Swan Lake-Salmon Elem				16.16%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0486 Swan Lake-Salmon Elem	0.1603	0.1897	0.1693	0.1654	16.16%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0486 Swan Lake-Salmon Elem	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		
	0486 Swan Lake-Salmon Elem	0.1603	0.1897	0.1693	0.1654	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0486 Swan Lake-Salmon Elem					16.08%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0610 Swan Lake-Salmon Elem	Your Preliminary Rate by School System (SS) is:			16.08%	<input 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

24 Lake 1037 Ronan Public Schools

1199 Ronan 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	6,279,553.15	6,279,553.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,177,347.95	1,177,347.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	49,927.75	49,927.75	0.00	0.00	0.00	0.00
222X Educational Media Services	225,001.03	225,001.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	220,554.53	220,554.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	858,070.05	858,070.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	76,021.63	0.00	76,021.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	842,055.88	803,323.38	0.00	38,732.50	0.00	0.00
27XX Student Transportation Services	806,167.86	458,285.91	0.00	347,881.95	0.00	0.00
34XX Extracurricular - Activities	11,415.31	11,415.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,291.83	95,291.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	175,852.92	0.00	0.00	175,852.92	0.00	0.00
Totals	10,817,259.89	10,178,770.89	76,021.63	562,467.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,817,259.89					

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

24 Lake 1037 Ronan Public Schools

1200 Ronan 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	1,554,085.01	1,554,085.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	107,990.78	107,990.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	45,055.76	45,055.76	0.00	0.00	0.00	0.00
222X Educational Media Services	76,704.89	76,704.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,564.55	130,564.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	426,136.27	426,136.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,292.65	0.00	98,292.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	540,129.31	515,783.70	0.00	24,345.61	0.00	0.00
27XX Student Transportation Services	261,112.88	145,152.23	0.00	115,960.65	0.00	0.00
31XX Food Services	796,449.98	796,449.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	49,210.30	49,210.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	199,550.58	199,550.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	420,743.92	0.00	0.00	420,743.92	0.00	0.00
Totals	4,706,026.88	4,046,684.05	98,292.65	561,050.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,706,026.88					

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

24 Lake 1037 Ronan Public Schools

Line A			2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 1199 Ronan Elem	Indirect/Direct	76,021.63 / 10,178,770.89	0.75%	<input type="text"/>		
	LE 1200 Ronan H S	Indirect/Direct	98,292.65 / 4,046,684.05	2.43%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	1199 Ronan Elem		0.0074	0.0040	0.0459	0.0377	0.75%
	1200 Ronan H S		0.0183	0.0227	0.0459	0.0377	2.43%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	1199 Ronan Elem		0.0000	0.0112	0.0459	0.0467	<input type="text"/>
	1200 Ronan H S		0.0879	0.0725	0.0459	0.0467	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	1199 Ronan Elem		0.0074	0.0112	0.0459	0.0467	<input type="text"/>
	1200 Ronan H S		0.0879	0.0725	0.0459	0.0467	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	1199 Ronan Elem					2.26%	<input type="text"/>
	1200 Ronan H S					5.27%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1037 Ronan Public Schools					3.77%	<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 FY2014-15 Using FY13 Expenditures

24 Lake 1037 Ronan 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

24 Lake 1042 Charlo Public Schools

1205 Charlo 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	1,423,725.48	1,423,725.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,676.71	38,676.71	0.00	0.00	0.00	0.00
222X Educational Media Services	32,377.69	32,377.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,540.26	44,540.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	43,175.40	43,175.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,475.40	1,587.05	79,888.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	226,589.61	226,589.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	174,872.97	107,252.36	0.00	67,620.61	0.00	0.00
31XX Food Services	107,971.37	107,971.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	770.92	770.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,046.61	28,046.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	77,133.54	0.00	0.00	77,133.54	0.00	0.00
Totals	2,279,355.96	2,054,713.46	79,888.35	144,754.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,279,355.96					

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

24 Lake 1042 Charlo Public Schools

1206 Charlo 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	479,189.99	479,189.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	37,819.16	37,819.16	0.00	0.00	0.00	0.00
222X Educational Media Services	32,195.80	32,195.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,162.03	43,162.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,657.71	53,657.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,756.97	1,587.05	65,169.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	129,259.78	129,259.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	169,880.17	110,199.56	0.00	59,680.61	0.00	0.00
34XX Extracurricular - Activities	6,574.26	6,574.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,327.09	77,327.09	0.00	0.00	0.00	0.00
9999 Undistributed	1,384.34	1,384.34	0.00	0.00	0.00	0.00
Totals	1,097,207.30	972,356.77	65,169.92	59,680.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,097,207.30					

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 FY2014-15 Using FY13 Expenditures

24 Lake 1042 Charlo Public Schools

Line A		2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
	LE 1205 Charlo Elem	Indirect/Direct 79,888.35 / 2,054,713.46	3.89%	<input type="text"/>			
	LE 1206 Charlo H S	Indirect/Direct 65,169.92 / 972,356.77	6.70%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	1205 Charlo Elem	0.0470	0.0537	0.0446	0.0452	3.89%	
	1206 Charlo H S	0.0534	0.0567	0.0446	0.0452	6.70%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	1205 Charlo Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
	1206 Charlo 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		
	1205 Charlo Elem	0.0470	0.0537	0.0446	0.0452	<input type="text"/>	
	1206 Charlo H S	0.0534	0.0567	0.0446	0.0452	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	1205 Charlo Elem					4.36%	<input type="text"/>
	1206 Charlo H S					5.07%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1042 Charlo Public Schools					4.72%	<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 FY2014-15 Using FY13 Expenditures

24 Lake 1042 Charlo 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

24 Lake 1046 Upper West Shore Elem

1211 Upper West Shore 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	232,679.75	232,679.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,871.92	10,871.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	751.97	751.97	0.00	0.00	0.00	0.00
222X Educational Media Services	633.00	633.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	191.87	191.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,979.70	2,006.00	38,973.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	54,058.24	54,058.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,600.76	5,600.76	0.00	0.00	0.00	0.00
31XX Food Services	1,572.46	1,572.46	0.00	0.00	0.00	0.00
33XX Community Services	16,484.63	16,484.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,040.00	0.00	0.00	15,040.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	865.00	0.00	0.00	865.00	0.00	0.00
Totals	379,729.30	324,850.60	38,973.70	15,905.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	379,729.30					

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 FY2014-15 Using FY13 Expenditures

24 Lake 1046 Upper West Shore Elem

Line A	Indirect/Direct	38,973.70 /	324,850.60	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 1211 Upper West Shore Elem				12.00%			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	1211 Upper West Shore Elem	0.1170	0.1318	0.1421	0.1376	12.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	1211 Upper West Shore Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	1211 Upper West Shore Elem	0.1170	0.1318	0.1421	0.1376		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	1211 Upper West Shore Elem					12.32%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1046 Upper West Shore Elem	Your Preliminary Rate by School System (SS) is:				12.32%	
		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 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.