



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

27 Lincoln 0639 Troy Public Schools

0519 Troy 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 | 1,719,434.67 | 1,718,729.12 | 0.00 | 705.55 | 0.00 | 0.00 |
| 21XX Support Services - Students | 79,957.51 | 79,957.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 5,657.78 | 5,657.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 49,180.61 | 49,180.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 121,413.13 | 121,413.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 145,329.29 | 145,329.29 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 82,425.79 | 17,711.27 | 64,714.52 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 300,825.61 | 293,236.55 | 0.00 | 7,589.06 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 121,693.10 | 121,693.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 206,751.39 | 206,751.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 1,245.60 | 1,245.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 31,776.47 | 31,776.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 49,166.00 | 0.00 | 0.00 | 49,166.00 | 0.00 | 0.00 |
| Totals | 2,914,856.95 | 2,792,681.82 | 64,714.52 | 57,460.61 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 2,914,856.95 | | | | | |

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

27 Lincoln 0639 Troy Public Schools

0520 Troy 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 | 1,077,756.36 | 1,077,039.56 | 0.00 | 716.80 | 0.00 | 0.00 |
| 21XX Support Services - Students | 93,942.57 | 93,942.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 2,217.58 | 2,217.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 22,386.37 | 22,386.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 106,659.11 | 106,659.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 106,318.99 | 106,318.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 89,291.26 | 15,355.36 | 73,935.90 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 274,135.34 | 267,821.28 | 0.00 | 6,314.06 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 135,114.21 | 115,114.21 | 0.00 | 20,000.00 | 0.00 | 0.00 |
| 31XX Food Services | 19,296.15 | 19,296.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 28,885.04 | 28,885.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 84,307.15 | 84,307.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 0.00 | 0.00 |
| Totals | 2,065,310.13 | 1,939,343.37 | 73,935.90 | 52,030.86 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 2,065,310.13 | | | | | |

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

27 Lincoln 0639 Troy Public Schools

| Line A | | | | 2015 Calculated Rate | 2015 Reclassified Rate * | Requested Reclassified Rate ** | |
|---------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------------|
| | LE 0519 Troy Elem | Indirect/Direct | 64,714.52 / 2,792,681.82 | 2.32% | <input type="text"/> | | |
| | LE 0520 Troy H S | Indirect/Direct | 73,935.90 / 1,939,343.37 | 3.81% | <input type="text"/> | | |
| Line B Preliminary Indirect Cost Rates | LE | | 2011 | 2012 | 2013 | 2014 | 2015 |
| | | 0519 Troy Elem | 0.0193 | 0.0232 | 0.0236 | 0.0229 | 2.32% |
| | | 0520 Troy H S | 0.0265 | 0.0258 | 0.0236 | 0.0229 | 3.81% |
| Line C Approved Indirect Cost Rates | LE | | 2011 | 2012 | 2013 | 2014 | Reclassified Rate 2015 |
| | | 0519 Troy Elem | 0.0183 | 0.0232 | 0.0236 | 0.0000 | <input type="text"/> |
| | | 0520 Troy H S | 0.0280 | 0.0258 | 0.0236 | 0.0000 | <input type="text"/> |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | | 2011 | 2012 | 2013 | 2014 | |
| | | 0519 Troy Elem | 0.0193 | 0.0232 | 0.0236 | 0.0229 | <input type="text"/> |
| | | 0520 Troy H S | 0.0280 | 0.0258 | 0.0236 | 0.0229 | <input type="text"/> |
| Line E Five Year Average with 5% Discount | LE | | | | 2015 | LE Reclassified Rate | |
| | | 0519 Troy Elem | | | 2.13% | <input type="text"/> | |
| | | 0520 Troy H S | | | 2.63% | <input type="text"/> | |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate | |
| | | 0639 Troy Public Schools | | | 2.38% | <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

27 Lincoln 0639 Troy 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

27 Lincoln 0640 Libby K-12 Schools

0522 Libby 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 | 7,385,841.66 | 7,379,604.98 | 0.00 | 6,236.68 | 0.00 | 0.00 |
| 21XX Support Services - Students | 144,568.25 | 144,568.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 278,485.54 | 278,485.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 254,968.26 | 254,968.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 328,049.52 | 328,049.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 786,781.16 | 786,781.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 300,711.67 | 13,578.16 | 275,353.51 | 11,780.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 1,096,495.47 | 1,079,622.94 | 0.00 | 16,872.53 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 754,768.12 | 754,768.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 502,470.83 | 502,470.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 45,602.50 | 45,602.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 231,656.12 | 231,656.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 522,285.00 | 0.00 | 0.00 | 522,285.00 | 0.00 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of Investments | 61,678.00 | 0.00 | 0.00 | 0.00 | 61,678.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 40,965.00 | 40,965.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 12,735,327.10 | 11,841,121.38 | 275,353.51 | 557,174.21 | 61,678.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 12,735,327.10 | | | | | |

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

27 Lincoln 0640 Libby K-12 Schools

| Line A | 2015 Calculated Rate | 2015 Reclassified Rate * | Requested Reclassified Rate ** | | | | |
|--------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|--------|--------|----------------------------------------------------------|----------------------------------------------------------|
| LE 0522 Libby K-12 Schools | Indirect/Direct 275,353.51 / 11,841,121.38 2.33% | <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 | |
| | 0522 Libby K-12 Schools | 0.0255 | 0.0269 | 0.0281 | 0.0287 | 2.33% | |
| Line C Approved Indirect Cost Rates | LE | 2011 | 2012 | 2013 | 2014 | Reclassified Rate 2015 | |
| | 0522 Libby K-12 Schools | 0.0370 | 0.0407 | 0.0281 | 0.0287 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2011 | 2012 | 2013 | 2014 | Reclassified Rate 2015 | |
| | 0522 Libby K-12 Schools | 0.0370 | 0.0407 | 0.0281 | 0.0287 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line E Five Year Average with 5% Discount | LE | | | | | 2015 | LE Reclassified Rate |
| | 0522 Libby K-12 Schools | | | | | 3.00% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate | |
| | 0640 Libby K-12 Schools | Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS. | | | | 3.00% | <input style="width: 100px; height: 20px;" type="text"/> |

* 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

27 Lincoln 0645 Eureka Public Schools

0527 Eureka 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 | 2,515,348.83 | 2,515,348.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 648,623.29 | 648,623.29 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 861.60 | 861.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 112,546.60 | 112,546.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 223,515.04 | 223,515.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 441,108.77 | 441,108.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 219,585.46 | 219,585.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 386,333.87 | 235,635.95 | 0.00 | 150,697.92 | 0.00 | 0.00 |
| 31XX Food Services | 307,856.35 | 307,856.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 29,235.51 | 29,235.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of Investments | 15,508.76 | 0.00 | 0.00 | 0.00 | 15,508.76 | 0.00 |
| Totals | 4,900,524.08 | 4,734,317.40 | 0.00 | 150,697.92 | 15,508.76 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 4,900,524.08 | | | | | |

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

27 Lincoln 0645 Eureka Public Schools

0528 Lincoln County 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 | 1,386,137.92 | 1,386,137.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 240,311.58 | 240,311.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 77,759.01 | 77,759.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 152,845.13 | 152,845.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 186,675.91 | 186,675.91 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 133,194.80 | 133,194.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 284,207.21 | 168,351.96 | 0.00 | 115,855.25 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 13,270.06 | 13,270.06 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 144,520.21 | 144,520.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of Investments | 15,508.76 | 0.00 | 0.00 | 0.00 | 15,508.76 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 250,000.00 | 0.00 | 0.00 | 250,000.00 | 0.00 | 0.00 |
| Totals | 2,884,430.59 | 2,503,066.58 | 0.00 | 365,855.25 | 15,508.76 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 2,884,430.59 | | | | | |

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

27 Lincoln 0645 Eureka Public Schools

| Line A | | | | 2015 Calculated Rate | 2015 Reclassified Rate * | Requested Reclassified Rate ** | |
|---------------------------------------------------------------------------|----------------------------|-----------------|---------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------------|
| | LE 0527 Eureka Elem | Indirect/Direct | 0.00 / 4,734,317.40 | 0.00% | <input type="text"/> | | |
| | LE 0528 Lincoln County H S | Indirect/Direct | 0.00 / 2,503,066.58 | 0.00% | <input type="text"/> | | |
| Line B Preliminary Indirect Cost Rates | LE | | 2011 | 2012 | 2013 | 2014 | 2015 |
| | 0527 Eureka Elem | | 0.0000 | 0.0000 | 0.0002 | 0.0002 | 0.00% |
| | 0528 Lincoln County H S | | 0.0000 | 0.0017 | 0.0002 | 0.0002 | 0.00% |
| Line C Approved Indirect Cost Rates | LE | | 2011 | 2012 | 2013 | 2014 | Reclassified Rate 2015 |
| | 0527 Eureka Elem | | 0.0000 | 0.0000 | 0.0000 | 0.0002 | <input type="text"/> |
| | 0528 Lincoln County H S | | 0.0000 | 0.0000 | 0.0000 | 0.0002 | <input type="text"/> |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | | 2011 | 2012 | 2013 | 2014 | |
| | 0527 Eureka Elem | | 0.0000 | 0.0000 | 0.0002 | 0.0002 | <input type="text"/> |
| | 0528 Lincoln County H S | | 0.0000 | 0.0017 | 0.0002 | 0.0002 | <input type="text"/> |
| Line E Five Year Average with 5% Discount | LE | | | | | 2015 | LE Reclassified Rate |
| | 0527 Eureka Elem | | | | | 0.01% | <input type="text"/> |
| | 0528 Lincoln County H S | | | | | 0.04% | <input type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | | SS Reclassified Rate |
| | 0645 Eureka Public Schools | | | | | 0.03% | <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

27 Lincoln 0645 Eureka 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

27 Lincoln 0646 Fortine Elementary

0529 Fortine 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 | 349,839.96 | 349,839.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 3,119.05 | 3,119.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 21,171.31 | 21,171.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 35,660.65 | 35,660.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 53,427.04 | 4,962.09 | 48,464.95 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 60,477.22 | 60,477.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 82,332.38 | 82,332.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 82,344.00 | 82,344.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 1,744.70 | 1,744.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,221.98 | 0.00 | 0.00 | 1,221.98 | 0.00 | 0.00 |
| Totals | 691,338.29 | 641,651.36 | 48,464.95 | 1,221.98 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXXX | XXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 691,338.29 | | | | | |

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

27 Lincoln 0646 Fortine Elementary

| Line A | 2015 Calculated Rate | 2015 Reclassified Rate * | Requested Reclassified Rate ** | | | |
|---------------------------------------------------------------------------|----------------------------------------|-------------------------------------------------------------|----------------------------------------------------------|-------------|-------------|----------------------------------------------------------|
| LE 0529 Fortine Elem | Indirect/Direct 48,464.95 / 641,651.36 | 7.55% | <input style="width: 100px; height: 20px;" type="text"/> | | | |
| Line B Preliminary Indirect Cost Rates | LE | 2011 | 2012 | 2013 | 2014 | 2015 |
| | 0529 Fortine Elem | 0.0816 | 0.0844 | 0.0750 | 0.0789 | 7.55% |
| Line C Approved Indirect Cost Rates | LE | 2011 | 2012 | 2013 | 2014 | Reclassified Rate 2015 |
| | 0529 Fortine 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 | |
| | 0529 Fortine Elem | 0.0816 | 0.0844 | 0.0750 | 0.0789 | <input style="width: 100px; height: 20px;" type="text"/> |
| Line E Five Year Average with 5% Discount | LE | | | | 2015 | LE Reclassified Rate |
| | 0529 Fortine Elem | | | | 7.51% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate |
| | 0646 Fortine Elementary | Your Preliminary Rate by School System (SS) is: | | | 7.51% | <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

27 Lincoln 0647 McCormick Elementary

0530 McCormick 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 | 141,035.48 | 134,600.69 | 0.00 | 6,434.79 | 0.00 | 0.00 |
| 222X Educational Media Services | 15,603.04 | 15,203.05 | 0.00 | 399.99 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 2,568.75 | 2,568.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 24,504.54 | 0.00 | 24,504.54 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 26,267.30 | 26,267.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 27,632.39 | 27,632.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9999 Undistributed | 30.00 | 30.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 237,641.50 | 206,302.18 | 24,504.54 | 6,834.78 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXXX | XXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 237,641.50 | | | | | |

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

27 Lincoln 0647 McCormick Elementary

| Line A | 2015 Calculated Rate | 2015 Reclassified Rate * | Requested Reclassified Rate ** |
|---------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------|----------------------------------------------------------|
| LE 0530 McCormick Elem | Indirect/Direct 24,504.54 / 206,302.18 | 11.88% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line B Preliminary Indirect Cost Rates | LE | 2011 | 2012 |
| | 2013 | 2014 | 2015 |
| | 0530 McCormick Elem | 0.1664 | 0.1925 |
| | | 0.1644 | 0.1474 |
| | | | 11.88% |
| Line C Approved Indirect Cost Rates | LE | 2011 | 2012 |
| | 2013 | 2014 | Reclassified Rate 2015 |
| | 0530 McCormick 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 | |
| | 0530 McCormick Elem | 0.1664 | 0.1925 |
| | | 0.1644 | 0.1474 |
| | | | <input style="width: 100px; height: 20px;" type="text"/> |
| Line E Five Year Average with 5% Discount | LE | | 2015 |
| | 0530 McCormick Elem | | 15.00% |
| | | | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | SS Reclassified Rate |
| 0647 McCormick Elementary | Your Preliminary Rate by School System (SS) is: | 15.00% | <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

27 Lincoln 0650 Yaak Elementary

0533 Yaak 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 | 85,837.82 | 85,837.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 426.90 | 426.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 26,278.36 | 1,336.47 | 24,941.89 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 8,824.67 | 8,824.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 1,774.85 | 1,774.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 3,653.00 | 0.00 | 0.00 | 3,653.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,597.36 | 0.00 | 0.00 | 1,597.36 | 0.00 | 0.00 |
| Totals | 128,392.96 | 98,200.71 | 24,941.89 | 5,250.36 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXXXX | XXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 128,392.96 | | | | | |

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

27 Lincoln 0650 Yaak Elementary

| Line A | 2015 Calculated Rate | 2015 Reclassified Rate * | Requested Reclassified Rate ** | | | | |
|--------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|--------|--------|----------------------------------------------------------|----------------------------------------------------------|
| LE 0533 Yaak Elem | 25.40% | <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 | |
| | 0533 Yaak Elem | 0.2190 | 0.2013 | 0.2251 | 0.2193 | 25.40% | |
| Line C Approved Indirect Cost Rates | LE | 2011 | 2012 | 2013 | 2014 | Reclassified Rate 2015 | |
| | 0533 Yaak 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 | | |
| | 0533 Yaak Elem | 0.2190 | 0.2013 | 0.2251 | 0.2193 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line E Five Year Average with 5% Discount | LE | | | | | 2015 | LE Reclassified Rate |
| | 0533 Yaak Elem | | | | | 21.26% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate | |
| | 0650 Yaak Elementary | Your Preliminary Rate by School System (SS) is: | | | | 21.26% | <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

27 Lincoln 0651 Trego Elementary

0534 Trego 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 | 190,657.85 | 189,550.61 | 0.00 | 1,107.24 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 0.01 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 2,616.00 | 2,616.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 3,180.77 | 3,180.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 36,675.39 | 6,618.49 | 30,056.90 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 53,077.13 | 53,077.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 27,855.01 | 27,855.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 33,609.41 | 33,609.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 346.78 | 0.00 | 0.00 | 346.78 | 0.00 | 0.00 |
| Totals | 348,518.35 | 317,007.43 | 30,056.90 | 1,454.02 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXXX | XXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 348,518.35 | | | | | |

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

27 Lincoln 0651 Trego Elementary

| Line A | 2015 Calculated Rate | 2015 Reclassified Rate * | Requested Reclassified Rate ** |
|---------------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------|
| LE 0534 Trego Elem | Indirect/Direct 30,056.90 / 317,007.43 9.48% | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line B Preliminary Indirect Cost Rates | LE | 2011 | 2012 |
| | 2013 | 2014 | 2015 |
| | 0534 Trego Elem | 0.0792 | 0.0719 |
| | | 0.0682 | 0.0702 |
| | | | 9.48% |
| Line C Approved Indirect Cost Rates | LE | 2011 | 2012 |
| | 2013 | 2014 | Reclassified Rate 2015 |
| | 0534 Trego Elem | 0.0000 | 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 | |
| | 0534 Trego Elem | 0.0792 | 0.0719 |
| | | 0.0682 | 0.0702 |
| | | | <input style="width: 60px; height: 20px;" type="text"/> |
| Line E Five Year Average with 5% Discount | LE | | 2015 |
| | 0534 Trego Elem | | 7.30% |
| | | | <input style="width: 60px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | SS Reclassified Rate |
| 0651 Trego Elementary | Your Preliminary Rate by School System (SS) is: | 7.30% | <input style="width: 60px; height: 20px;" type="text"/> |
| | This same rate is applied to both EL and HS in the same SS. | | |

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

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