



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

45 Sanders 0874 Plains Public Schools

0802 Plains Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,587,214.41	1,587,214.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	143,985.04	143,985.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,656.90	7,656.90	0.00	0.00	0.00	0.00
222X Educational Media Services	42,587.94	42,587.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,051.38	78,051.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	92,764.72	92,764.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,655.79	3,213.99	81,441.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	224,740.04	221,490.04	0.00	3,250.00	0.00	0.00
27XX Student Transportation Services	137,214.02	137,214.02	0.00	0.00	0.00	0.00
31XX Food Services	206,428.57	206,428.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,333.90	18,333.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,038.30	0.00	0.00	4,038.30	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	33,000.00	0.00	0.00	33,000.00	0.00	0.00
Totals	2,660,671.01	2,538,940.91	81,441.80	40,288.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,660,671.01					

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

45 Sanders 0874 Plains Public Schools

0803 Plains H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	999,651.69	999,651.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	96,522.13	96,522.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,907.22	2,907.22	0.00	0.00	0.00	0.00
222X Educational Media Services	35,259.20	35,259.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,963.43	63,963.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	116,922.67	116,922.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,814.26	2,629.60	66,184.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	214,735.92	204,985.92	0.00	9,750.00	0.00	0.00
27XX Student Transportation Services	130,211.76	130,211.76	0.00	0.00	0.00	0.00
31XX Food Services	2,362.83	2,362.83	0.00	0.00	0.00	0.00
33XX Community Services	750.00	750.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,770.14	19,770.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	74,382.24	73,663.28	0.00	718.96	0.00	0.00
Totals	1,826,253.49	1,749,599.87	66,184.66	10,468.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,826,253.49					

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

45 Sanders 0874 Plains Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0802 Plains Elem	Indirect/Direct	81,441.80 / 2,538,940.91	3.21%	<input type="text"/>		
	LE 0803 Plains H S	Indirect/Direct	66,184.66 / 1,749,599.87	3.78%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0802 Plains Elem	0.0313	0.0320	0.0325	0.0321	3.21%
		0803 Plains H S	0.0327	0.0336	0.0325	0.0321	3.78%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0802 Plains Elem	0.0286	0.0286	0.0325	0.0321	<input type="text"/>
		0803 Plains H S	0.0276	0.0272	0.0325	0.0321	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
		0802 Plains Elem	0.0313	0.0320	0.0325	0.0321	<input type="text"/>
		0803 Plains H S	0.0327	0.0336	0.0325	0.0321	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0802 Plains Elem				3.04%	<input type="text"/>
		0803 Plains H S				3.21%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0874 Plains Public Schools				3.13%	<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

45 Sanders 0874 Plains Public Schools

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

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

45 Sanders 0875 Thompson Falls Pub Schls

0804 Thompson Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,143,647.10	2,143,647.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	135,350.77	135,350.77	0.00	0.00	0.00	0.00
222X Educational Media Services	63,909.30	63,909.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,612.80	86,612.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	198,643.39	198,643.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,704.53	4,083.36	30,621.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	413,924.18	371,008.31	0.00	42,915.87	0.00	0.00
27XX Student Transportation Services	376,416.75	376,416.75	0.00	0.00	0.00	0.00
31XX Food Services	243,301.52	243,301.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,704.28	4,704.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,369.08	33,369.08	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	0.01	0.00	0.00	0.01	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	35,500.05	0.00	0.00	35,500.05	0.00	0.00
Totals	3,770,083.76	3,661,046.66	30,621.17	78,415.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	3,770,083.76					

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

45 Sanders 0875 Thompson Falls Pub Schls

0805 Thompson Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,210,534.74	1,210,534.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	60,212.86	60,212.86	0.00	0.00	0.00	0.00
222X Educational Media Services	42,581.91	42,581.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,007.37	40,007.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	132,479.50	132,479.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,532.14	4,083.36	55,448.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	313,402.50	304,283.43	0.00	9,119.07	0.00	0.00
27XX Student Transportation Services	202,605.02	202,605.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,976.86	26,976.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	141,715.34	141,715.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	69,711.66	0.00	0.00	69,711.66	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	34,945.00	0.00	0.00	34,945.00	0.00	0.00
Totals	2,334,704.90	2,165,480.39	55,448.78	113,775.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,334,704.90					

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For FY2014-15 Using FY13 Expenditures

45 Sanders 0875 Thompson Falls Pub Schls

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0804 Thompson Falls Elem	Indirect/Direct	30,621.17 / 3,661,046.66	0.84%	<input type="text"/>			
	LE 0805 Thompson Falls H S	Indirect/Direct	55,448.78 / 2,165,480.39	2.56%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
		0804 Thompson Falls Elem		0.0089	0.0041	0.0149	0.0146	0.84%
		0805 Thompson Falls H S		0.0268	0.0246	0.0149	0.0146	2.56%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
		0804 Thompson Falls Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0805 Thompson Falls H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
		0804 Thompson Falls Elem		0.0089	0.0041	0.0149	0.0146	<input type="text"/>
		0805 Thompson Falls H S		0.0268	0.0246	0.0149	0.0146	<input type="text"/>
Line E Five Year Average with 5% Discount	LE						2015	LE Reclassified Rate
		0804 Thompson Falls Elem					0.97%	<input type="text"/>
		0805 Thompson Falls H S					2.02%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate
		0875 Thompson Falls Pub Schls					1.50%	<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.

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For FY2014-15 Using FY13 Expenditures

45 Sanders 0875 Thompson Falls Pub Schls

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

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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.

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

45 Sanders 0877 Trout Creek Elementary

0807 Trout Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	383,964.95	383,964.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	143,242.94	143,242.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,012.35	15,012.35	0.00	0.00	0.00	0.00
222X Educational Media Services	57,442.91	57,442.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	765.73	765.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,505.54	67,505.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,755.68	10,683.94	70,071.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	101,459.68	90,800.35	0.00	10,659.33	0.00	0.00
27XX Student Transportation Services	194,541.34	194,541.34	0.00	0.00	0.00	0.00
31XX Food Services	74,156.85	74,156.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,071.10	8,071.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,244.00	0.00	0.00	6,244.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,958.11	4,998.72	0.00	12,959.39	0.00	0.00
Totals	1,151,121.18	1,051,186.72	70,071.74	29,862.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,151,121.18					

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

45 Sanders 0877 Trout Creek Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0807 Trout Creek Elem	6.67%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0807 Trout Creek Elem	0.0759	0.0756
Line C Approved Indirect Cost Rates	LE	2011	2012
	0807 Trout Creek Elem	0.0522	0.0641
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	0807 Trout Creek Elem	0.0759	0.0756
Line E Five Year Average with 5% Discount	LE	2013	2014
	0807 Trout Creek Elem	0.0777	0.0741
Line F Average of LE's contained under one School System Code (SS)		2015	LE Reclassified Rate
	0807 Trout Creek Elem	7.03%	<input style="width: 100px; height: 20px;" type="text"/>
	0877 Trout Creek Elementary	7.03%	<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.

* 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.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

45 Sanders 0879 Dixon Elementary

0809 Dixon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	527,995.21	527,995.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	111,231.80	111,231.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,326.33	19,326.33	0.00	0.00	0.00	0.00
222X Educational Media Services	3,072.02	3,072.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	123,886.39	123,886.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,548.74	3,470.55	76,078.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	106,911.32	106,911.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,765.21	45,765.21	0.00	0.00	0.00	0.00
31XX Food Services	70,811.86	70,811.86	0.00	0.00	0.00	0.00
33XX Community Services	33,508.92	33,508.92	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	2,319.80	0.00	0.00	0.00	2,319.80	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	35,493.70	0.00	0.00	35,493.70	0.00	0.00
Totals	1,159,871.30	1,045,979.61	76,078.19	35,493.70	2,319.80	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,159,871.30					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

45 Sanders 0879 Dixon Elementary

Line A	Indirect/Direct	76,078.19 /	1,045,979.61	2015 Calculated Rate	7.27%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0809 Dixon Elem						<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0809 Dixon Elem	0.0764	0.0694	0.0800	0.0791	7.27%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0809 Dixon 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		
	0809 Dixon Elem	0.0764	0.0694	0.0800	0.0791	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate	
	0809 Dixon Elem				7.17%	<input style="width: 100px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0879 Dixon Elementary				Your Preliminary Rate by School System (SS) is:	7.17%	<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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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

45 Sanders 0880 Noxon Public Schools

0811 Noxon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	751,044.86	740,329.86	0.00	10,715.00	0.00	0.00
21XX Support Services - Students	19,570.02	19,570.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	614.69	614.69	0.00	0.00	0.00	0.00
222X Educational Media Services	56,778.31	56,778.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,460.97	115,460.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,561.18	7,561.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,315.86	0.00	53,315.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	111,312.63	107,702.63	0.00	3,610.00	0.00	0.00
27XX Student Transportation Services	181,428.74	181,428.74	0.00	0.00	0.00	0.00
31XX Food Services	108,059.17	100,730.23	0.00	7,328.94	0.00	0.00
32XX Enterprise Services	9,519.15	5,673.15	0.00	3,846.00	0.00	0.00
33XX Community Services	119,869.11	119,869.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,779.02	14,779.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	26,176.34	0.00	0.00	26,176.34	0.00	0.00
Totals	1,575,490.05	1,470,497.91	53,315.86	51,676.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,575,490.05					

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

45 Sanders 0880 Noxon Public Schools

0812 Noxon H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	477,301.86	477,301.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	51,677.46	51,677.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,626.24	2,626.24	0.00	0.00	0.00	0.00
222X Educational Media Services	84,216.39	84,216.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,719.66	125,719.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,360.99	35,360.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,087.63	0.00	56,087.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	123,746.39	120,136.39	0.00	3,610.00	0.00	0.00
27XX Student Transportation Services	197,188.35	197,188.35	0.00	0.00	0.00	0.00
31XX Food Services	27,875.70	27,875.70	0.00	0.00	0.00	0.00
32XX Enterprise Services	9,404.29	4,838.30	0.00	4,565.99	0.00	0.00
34XX Extracurricular - Activities	2,905.95	2,905.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,095.61	71,095.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,700.66	0.00	0.00	14,700.66	0.00	0.00
Totals	1,279,907.18	1,200,942.90	56,087.63	22,876.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,279,907.18					

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

45 Sanders 0880 Noxon Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0811 Noxon Elem	Indirect/Direct	53,315.86 / 1,470,497.91	3.63%	<input type="text"/>			
	LE 0812 Noxon H S	Indirect/Direct	56,087.63 / 1,200,942.90	4.67%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
		0811 Noxon Elem		0.0251	0.0292	0.0293	0.0308	3.63%
		0812 Noxon H S		0.0315	0.0337	0.0293	0.0308	4.67%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
		0811 Noxon Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0812 Noxon H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
		0811 Noxon Elem		0.0251	0.0292	0.0293	0.0308	<input type="text"/>
		0812 Noxon H S		0.0315	0.0337	0.0293	0.0308	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
		0811 Noxon Elem				2.86%	<input type="text"/>	
		0812 Noxon H S				3.27%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		0880 Noxon Public Schools				3.07%	<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

45 Sanders 0880 Noxon Public Schools

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

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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

45 Sanders 0882 Hot Springs K-12

0815 Hot Springs K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,449,620.48	1,449,620.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,894.90	7,894.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,668.23	14,668.23	0.00	0.00	0.00	0.00
222X Educational Media Services	31,137.43	31,137.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,508.74	130,508.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	165,246.39	165,246.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,125.24	11,914.04	51,211.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	281,084.83	261,386.83	0.00	19,698.00	0.00	0.00
27XX Student Transportation Services	199,053.39	199,053.39	0.00	0.00	0.00	0.00
31XX Food Services	109,927.06	109,927.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,513.22	16,513.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,789.69	68,789.69	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	23,829.00	0.00	0.00	0.00	23,829.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,054.00	0.00	0.00	4,054.00	0.00	0.00
Totals	2,565,452.60	2,466,660.40	51,211.20	23,752.00	23,829.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,565,452.60					

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

45 Sanders 0882 Hot Springs K-12

Line A	Indirect/Direct	51,211.20 /	2,466,660.40	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0815 Hot Springs K-12				2.08%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0815 Hot Springs K-12	0.0140	0.0131	0.0200	0.0211	2.08%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0815 Hot Springs K-12	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0815 Hot Springs K-12	0.0140	0.0131	0.0200	0.0211	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0815 Hot Springs K-12				1.69%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0882 Hot Springs K-12				1.69%	<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.

* 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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