



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

53 Valley 0975 Glasgow K-12 Schools

0926 Glasgow K-12 Schools

Expenditure Function	Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Excluded Costs		
				Capital Outlay	Debt Financing	Other
	(A)	(B)	(C)	(D)	(E)	(F)
1XXX Instruction	4,662,471.35	4,657,469.35	0.00	5,002.00	0.00	0.00
21XX Support Services - Students	251,044.02	251,044.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	37,024.53	37,024.53	0.00	0.00	0.00	0.00
222X Educational Media Services	217,025.69	217,025.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	196,796.57	196,796.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	400,334.27	400,334.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	122,022.67	0.00	122,022.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	811,579.22	793,930.17	0.00	17,649.05	0.00	0.00
27XX Student Transportation Services	372,424.49	316,924.49	0.00	55,500.00	0.00	0.00
31XX Food Services	441,293.52	441,293.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,814.90	38,814.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	181,511.24	181,511.24	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	26,645.25	0.00	0.00	0.00	26,645.25	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	24,665.00	0.00	0.00	24,665.00	0.00	0.00
Totals	7,783,652.72	7,532,168.75	122,022.67	102,816.05	26,645.25	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,783,652.72					

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

53 Valley 0975 Glasgow K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0926 Glasgow K-12 Schools	Indirect/Direct 122,022.67 / 7,532,168.75 1.62%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	2013	2014	2015
	0926 Glasgow K-12 Schools	0.0150	0.0156
		0.0144	0.0142
			1.62%
Line C Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	Reclassified Rate 2015
	0926 Glasgow K-12 Schools	0.0000	0.0000
		0.0000	0.0000
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	
	0926 Glasgow K-12 Schools	0.0150	0.0156
		0.0144	0.0142
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0926 Glasgow K-12 Schools		1.43%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	0975 Glasgow K-12 Schools	Your Preliminary Rate by School System (SS) is:	1.43%
		This same rate is applied to both EL and HS in the same SS.	<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

53 Valley 0976 Frazer Public Schools

0927 Frazer 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	993,608.50	993,608.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,978.61	2,978.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	132,267.85	132,267.85	0.00	0.00	0.00	0.00
222X Educational Media Services	30,030.85	30,030.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	168,812.27	168,812.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,722.32	67,722.32	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	190,463.06	190,463.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	131,827.94	51,327.94	0.00	80,500.00	0.00	0.00
31XX Food Services	165,841.99	165,841.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,638.65	3,638.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,690.12	2,690.12	0.00	0.00	0.00	0.00
Totals	1,889,882.16	1,809,382.16	0.00	80,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,889,882.16					

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

53 Valley 0976 Frazer Public Schools

0928 Frazer 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	532,826.77	532,826.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	311,424.75	311,424.75	0.00	0.00	0.00	0.00
222X Educational Media Services	30,204.84	30,204.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	189,238.51	189,238.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	17,203.77	17,203.77	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	203,146.65	203,146.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	127,518.48	47,018.48	0.00	80,500.00	0.00	0.00
31XX Food Services	33,986.23	33,986.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,388.67	3,388.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,978.28	63,978.28	0.00	0.00	0.00	0.00
Totals	1,512,916.95	1,432,416.95	0.00	80,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,512,916.95					

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

53 Valley 0976 Frazer Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0927 Frazer Elem	Indirect/Direct	0.00 / 1,809,382.16	0.00%	<input type="text"/>		
	LE 0928 Frazer H S	Indirect/Direct	0.00 / 1,432,416.95	0.00%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0927 Frazer Elem	0.0000	0.0000	0.0043	0.0051	0.00%
		0928 Frazer H S	0.0000	0.0000	0.0043	0.0051	0.00%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0927 Frazer Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0928 Frazer 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	
		0927 Frazer Elem	0.0000	0.0000	0.0043	0.0051	<input type="text"/>
		0928 Frazer H S	0.0000	0.0000	0.0043	0.0051	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0927 Frazer Elem				0.18%	<input type="text"/>
		0928 Frazer H S				0.18%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0976 Frazer Public Schools					0.18%	<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

53 Valley 0976 Frazer 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

53 Valley 0980 Hinsdale Public Schools

0932 Hinsdale 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	421,175.91	421,175.91	0.00	0.00	0.00	0.00
222X Educational Media Services	334.80	334.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,565.34	85,565.34	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	101,238.43	101,238.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,782.89	51,782.89	0.00	0.00	0.00	0.00
31XX Food Services	59,287.15	59,287.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,609.98	3,609.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,519.83	5,519.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,402.63	0.00	0.00	2,402.63	0.00	0.00
Totals	730,916.96	728,514.33	0.00	2,402.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	730,916.96					

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

53 Valley 0980 Hinsdale Public Schools

0933 Hinsdale 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	313,387.20	313,387.20	0.00	0.00	0.00	0.00
222X Educational Media Services	100.80	100.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,217.65	108,217.65	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	97,734.22	97,734.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,641.31	57,641.31	0.00	0.00	0.00	0.00
31XX Food Services	18,390.60	18,390.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,965.38	11,965.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,860.04	21,860.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	511.91	0.00	0.00	511.91	0.00	0.00
Totals	629,809.11	629,297.20	0.00	511.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	629,809.11					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

53 Valley 0980 Hinsdale Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0932 Hinsdale Elem	Indirect/Direct	0.00 / 728,514.33	0.00%	<input type="text"/>		
	LE 0933 Hinsdale H S	Indirect/Direct	0.00 / 629,297.20	0.00%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	0.00%
		0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0933 Hinsdale 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	
		0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0932 Hinsdale Elem				0.00%	<input type="text"/>
		0933 Hinsdale H S				0.00%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0980 Hinsdale Public Schools				0.00%	<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

53 Valley 0980 Hinsdale 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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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

53 Valley 0981 Opheim K-12 Schools

0935 Opheim 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	421,116.34	421,116.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,942.38	23,942.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,584.41	5,584.41	0.00	0.00	0.00	0.00
222X Educational Media Services	41,526.63	41,526.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	136,572.61	136,572.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,082.04	8,214.08	54,867.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	208,374.79	183,005.79	0.00	25,369.00	0.00	0.00
27XX Student Transportation Services	80,678.98	80,678.98	0.00	0.00	0.00	0.00
31XX Food Services	62,124.48	62,124.48	0.00	0.00	0.00	0.00
33XX Community Services	2,000.00	2,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,440.46	5,440.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,025.44	16,025.44	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	57,655.00	0.00	0.00	57,655.00	0.00	0.00
Totals	1,124,123.56	986,231.60	54,867.96	83,024.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,124,123.56					

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

53 Valley 0981 Opheim K-12 Schools

Line A	Indirect/Direct	54,867.96 /	986,231.60	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0935 Opheim K-12 Schools				5.56%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0935 Opheim K-12 Schools	0.0420	0.0405	0.0396	0.0403	5.56%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0935 Opheim K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0935 Opheim K-12 Schools	0.0420	0.0405	0.0396	0.0403	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0935 Opheim K-12 Schools				4.14%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0981 Opheim K-12 Schools				4.14%	<input style="width: 100px; height: 20px;" type="text"/>

Your Preliminary Rate by School System (SS) is:
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* 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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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

53 Valley 0982 Nashua K-12 Schools

0937 Nashua 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	1,034,797.43	1,027,172.43	0.00	7,625.00	0.00	0.00
21XX Support Services - Students	52,860.11	52,860.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,346.07	9,346.07	0.00	0.00	0.00	0.00
222X Educational Media Services	12,142.92	12,142.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,456.86	107,456.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	47,032.00	47,032.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,088.45	11,855.87	49,151.39	1,081.19	0.00	0.00
26XX Operation and Maintenance of Plant Services	293,159.53	293,159.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	172,316.17	88,816.17	0.00	83,500.00	0.00	0.00
31XX Food Services	114,019.45	114,019.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,768.27	18,768.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,170.59	33,170.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	39,482.65	0.00	0.00	39,482.65	0.00	0.00
Totals	1,996,640.50	1,815,800.27	49,151.39	131,688.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,996,640.50					

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

53 Valley 0982 Nashua K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0937 Nashua K-12 Schools	49,151.39 / 1,815,800.27 2.71%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	2013	2014	2015
	0937 Nashua K-12 Schools	0.0313	0.0253
		0.0450	0.0405
			2.71%
Line C Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	Reclassified Rate 2015
	0937 Nashua K-12 Schools	0.0313	0.0000
		0.0450	0.0405
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	
	0937 Nashua K-12 Schools	0.0313	0.0253
		0.0450	0.0405
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0937 Nashua K-12 Schools		3.21%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0982 Nashua K-12 Schools	Your Preliminary Rate by School System (SS) is:	3.21%	<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

53 Valley 0986 Lustre Elementary

0941 Lustre 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	267,793.51	267,793.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	851.98	851.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,648.37	3,648.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,505.32	33,505.32	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	64,407.12	64,407.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,864.08	74,324.87	0.00	539.21	0.00	0.00
31XX Food Services	43,272.26	43,272.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,199.63	2,199.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,725.70	0.00	0.00	1,725.70	0.00	0.00
Totals	492,267.97	490,003.06	0.00	2,264.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	492,267.97					

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

53 Valley 0986 Lustre Elementary

Line A	Indirect/Direct	0.00 /	490,003.06	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0941 Lustre Elem								
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0941 Lustre Elem			0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
	0941 Lustre Elem			0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
	0941 Lustre Elem			0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
	0941 Lustre Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0986 Lustre Elementary			Your Preliminary Rate by School System (SS) is:		0.00%	<input style="width: 50px; height: 20px;" type="text"/>	
				This same rate is applied to both EL and HS in the same SS.				

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

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