



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0611 Helena Public Schools

#### 0487 Helena Elem

Expenditure Function	Excluded Costs					
	Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other
	(A)	(B)	(C)	(D)	(E)	(F)
1XXX Instruction	28,164,891.71	27,929,889.96	0.00	235,001.75	0.00	0.00
21XX Support Services - Students	6,522,946.98	6,354,398.94	0.00	168,548.04	0.00	0.00
221X Improvement of Instruction Services	891,140.56	788,221.62	0.00	102,918.94	0.00	0.00
222X Educational Media Services	1,401,027.09	1,198,560.40	0.00	202,466.69	0.00	0.00
23XX Support Services - General Administration	618,391.80	613,264.80	0.00	5,127.00	0.00	0.00
24XX Support Services - School Administration	2,727,043.21	2,724,446.63	0.00	2,596.58	0.00	0.00
25XX Support Services - Business	456,170.57	7,000.00	445,603.57	3,567.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,740,074.55	3,738,208.55	0.00	1,866.00	0.00	0.00
27XX Student Transportation Services	2,611,258.09	2,609,768.89	0.00	1,489.20	0.00	0.00
31XX Food Services	2,169,458.37	2,168,859.37	0.00	599.00	0.00	0.00
32XX Enterprise Services	112,015.37	112,015.37	0.00	0.00	0.00	0.00
33XX Community Services	6,758.61	6,758.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,257.53	27,257.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,639.33	70,639.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	387,754.12	0.00	0.00	387,754.12	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	251,607.08	251,607.08	0.00	0.00	0.00	0.00
<b>Totals</b>	50,158,434.97	48,600,897.08	445,603.57	1,111,934.32	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	50,158,434.97					

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 FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0611 Helena Public Schools

0488 Helena H S

Expenditure Function	Total	Direct and	Indirect	Excluded Costs		
	Expenditures	Unallowable Costs	Costs	Capital	Debt	Other
	(A)	(B)	(C)	Outlay	Financing	(F)
				(D)	(E)	
1XXX Instruction	16,620,600.38	16,424,378.49	0.00	196,221.89	0.00	0.00
21XX Support Services - Students	1,639,682.43	1,557,762.03	0.00	81,920.40	0.00	0.00
221X Improvement of Instruction Services	559,783.17	552,612.47	0.00	7,170.70	0.00	0.00
222X Educational Media Services	591,630.34	564,719.11	0.00	26,911.23	0.00	0.00
23XX Support Services - General Administration	394,028.24	392,002.24	0.00	2,026.00	0.00	0.00
24XX Support Services - School Administration	1,560,704.52	1,556,548.52	0.00	4,156.00	0.00	0.00
25XX Support Services - Business	427,390.54	0.00	427,390.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,855,035.29	2,853,169.29	0.00	1,866.00	0.00	0.00
27XX Student Transportation Services	924,125.65	923,132.85	0.00	992.80	0.00	0.00
33XX Community Services	66,100.28	66,100.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	229,714.53	229,714.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	875,027.77	875,027.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	254,444.97	0.00	0.00	254,444.97	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,698.89	23,698.89	0.00	0.00	0.00	0.00
<b>Totals</b>	27,021,967.00	26,018,866.47	427,390.54	575,709.99	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	27,021,967.00					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0611 Helena Public Schools

Line A					2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0487 Helena Elem</b>	Indirect/Direct	445,603.57 /	48,600,897.08	0.92%			
	<b>LE 0488 Helena H S</b>	Indirect/Direct	427,390.54 /	26,018,866.47	1.64%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
		0487 Helena Elem	0.0098	0.0126	0.0086	0.0130	0.92%	
		0488 Helena H S	0.0096	0.0085	0.0129	0.0087	1.64%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
		0487 Helena Elem	0.0574	0.0626	0.0330	0.0269		
		0488 Helena H S	0.0556	0.0413	0.0339	0.0728		
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
		0487 Helena Elem	0.0574	0.0626	0.0330	0.0269		
		0488 Helena H S	0.0556	0.0413	0.0339	0.0728		
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>	
		0487 Helena Elem				3.59%		
		0488 Helena H S				4.18%		
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>	
		0611 Helena Public Schools				3.89%		
			<b>Your Preliminary Rate by School System (SS) is:</b>					
			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 FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0611 Helena 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 FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0614 Trinity Elementary

#### 0491 Trinity 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	328,794.18	328,794.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,535.79	3,535.79	0.00	0.00	0.00	0.00
222X Educational Media Services	5,688.74	5,688.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,117.62	5,117.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,652.89	600.00	11,052.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	34,826.08	34,826.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	114,399.80	114,399.80	0.00	0.00	0.00	0.00
31XX Food Services	295.26	295.26	0.00	0.00	0.00	0.00
33XX Community Services	5,563.43	5,563.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34,927.50	0.00	0.00	34,927.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,568.32	0.00	0.00	3,568.32	0.00	0.00
<b>Totals</b>	548,369.61	498,820.90	11,052.89	38,495.82	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	548,369.61					

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 FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0614 Trinity Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0491 Trinity Elem	2.22%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	0491 Trinity Elem	0.0339	0.0328
Line C Approved Indirect Cost Rates	LE	2009	2010
	0491 Trinity Elem	0.0425	0.0472
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010
	0491 Trinity Elem	0.0425	0.0472
Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0491 Trinity Elem	3.19%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)		SS Reclassified Rate	
0614 Trinity Elementary	Your Preliminary Rate by School System (SS) is:	3.19%	<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.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0615 East Helena Elementary

#### 0492 East Helena 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	5,536,245.78	5,513,269.70	0.00	22,976.08	0.00	0.00
21XX Support Services - Students	509,366.03	509,366.03	0.00	0.00	0.00	0.00
222X Educational Media Services	223,926.61	223,926.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	223,311.94	223,311.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	470,337.01	470,337.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	123,140.18	0.00	123,140.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,284,893.77	1,201,569.49	0.00	83,324.28	0.00	0.00
27XX Student Transportation Services	298,214.31	294,813.43	0.00	3,400.88	0.00	0.00
31XX Food Services	423,334.37	422,734.38	0.00	599.99	0.00	0.00
35XX Extracurricular - Athletics	19,847.56	19,847.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,393.61	0.00	0.00	13,393.61	0.00	0.00
<b>Totals</b>	9,126,011.17	8,879,176.15	123,140.18	123,694.84	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	9,126,011.17					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0615 East Helena Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **				
LE 0492 East Helena Elem	Indirect/Direct    123,140.18 /    8,879,176.15    1.39%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0492 East Helena Elem	0.0136	0.0134	0.0139	0.0133	1.39%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0492 East Helena 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	2009	2010	2011	2012		
	0492 East Helena Elem	0.0136	0.0134	0.0139	0.0133	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0492 East Helena Elem					1.29%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0615 East Helena Elementary	<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS.				1.29%	<input style="width: 60px; height: 20px;" type="text"/>

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0618 Wolf Creek Elementary

#### 0495 Wolf 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	85,196.11	85,196.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,615.36	1,615.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,357.57	1,357.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,912.37	0.00	9,912.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,421.88	28,421.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,272.44	2,272.44	0.00	0.00	0.00	0.00
31XX Food Services	14,652.65	14,652.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,671.66	0.00	0.00	1,671.66	0.00	0.00
<b>Totals</b>	145,100.04	133,516.01	9,912.37	1,671.66	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	145,100.04					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0618 Wolf Creek Elementary

Line A	Indirect/Direct	9,912.37 /	133,516.01	2013 Calculated Rate	7.42%	2013 Reclassified Rate *	Requested Reclassified Rate **
<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0495 Wolf Creek Elem	0.0799	0.0690	0.0771	0.0831	7.42%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0495 Wolf Creek Elem	0.0000	0.0000	0.0000	0.0000	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0495 Wolf Creek Elem	0.0799	0.0690	0.0771	0.0831	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0495 Wolf Creek Elem					7.28%	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0618 Wolf Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS.				7.28%	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0621 Auchard Creek Elementary

#### 0498 Auchard 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	133,350.98	126,655.98	0.00	6,695.00	0.00	0.00
21XX Support Services - Students	1,475.56	1,475.56	0.00	0.00	0.00	0.00
222X Educational Media Services	7,832.33	7,832.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,776.77	7,776.77	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,577.83	15,577.83	0.00	2,000.00	0.00	0.00
<b>Totals</b>	168,013.47	159,318.47	0.00	8,695.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	168,013.47					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0621 Auchard Creek Elementary

Line A	Indirect/Direct	0.00 /	159,318.47	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0498 Auchard Creek Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0498 Auchard Creek Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0621 Auchard Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0624 Lincoln K-12 Schools

#### 1221 Lincoln 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	1,277,402.83	1,277,402.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,349.45	3,349.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,377.86	24,377.86	0.00	0.00	0.00	0.00
222X Educational Media Services	70,756.25	70,756.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,696.49	139,696.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,375.43	99,375.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,116.04	1,302.10	35,813.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	215,108.29	215,108.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	72,208.82	72,208.82	0.00	0.00	0.00	0.00
31XX Food Services	93,059.65	93,059.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	988.39	988.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,227.34	95,227.34	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	2,377.00	0.00	0.00	0.00	2,377.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,138.23	2,633.00	0.00	6,505.23	0.00	0.00
<b>Totals</b>	2,140,182.07	2,095,485.90	35,813.94	6,505.23	2,377.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,140,182.07					

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 FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0624 Lincoln K-12 Schools

Line A	Indirect/Direct	35,813.94 /	2,095,485.90	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 1221 Lincoln K-12 Schools				1.71%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	1221 Lincoln K-12 Schools	0.0234	0.0308	0.0243	0.0171	1.71%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	1221 Lincoln K-12 Schools	0.0234	0.0308	0.0252	0.0034		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	1221 Lincoln K-12 Schools	0.0234	0.0308	0.0252	0.0171		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	1221 Lincoln K-12 Schools					2.16%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0624 Lincoln K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				2.16%	
		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 FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0625 Augusta Public Schools

#### 0502 Augusta 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	419,938.14	419,938.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,248.67	11,248.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,834.71	24,834.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,202.14	50,202.14	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,407.05	53,914.37	0.00	4,492.68	0.00	0.00
27XX Student Transportation Services	46,006.41	46,006.41	0.00	0.00	0.00	0.00
31XX Food Services	2,958.91	2,958.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,883.83	14,883.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,259.77	2,259.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	37,187.50	0.00	0.00	37,187.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,975.73	0.00	0.00	1,975.73	0.00	0.00
<b>Totals</b>	669,902.86	626,246.95	0.00	43,655.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	669,902.86					

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 FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0625 Augusta Public Schools

#### 0503 Augusta 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	342,409.01	342,409.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,676.39	11,676.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,457.92	25,457.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	43,548.75	43,548.75	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	74,349.89	69,857.20	0.00	4,492.69	0.00	0.00
27XX Student Transportation Services	37,344.03	37,344.03	0.00	0.00	0.00	0.00
31XX Food Services	75,037.28	75,037.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,745.36	24,745.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,893.12	51,893.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,662.50	0.00	0.00	7,662.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,826.64	0.00	0.00	1,826.64	0.00	0.00
<b>Totals</b>	695,950.89	681,969.06	0.00	13,981.83	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	695,950.89					

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





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0625 Augusta Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0502 Augusta Elem</b>	Indirect/Direct	0.00 / 626,246.95	0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
	<b>LE 0503 Augusta H S</b>	Indirect/Direct	0.00 / 681,969.06	0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
		0502 Augusta Elem	0.0012	0.0027	0.0009	0.0079	0.00%
		0503 Augusta H S	0.0099	0.0001	0.0004	0.0050	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
		0502 Augusta Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>
		0503 Augusta H S	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
		0502 Augusta Elem	0.0012	0.0027	0.0009	0.0079	<input style="width: 60px; height: 20px;" type="text"/>
		0503 Augusta H S	0.0099	0.0001	0.0004	0.0050	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
		0502 Augusta Elem				0.24%	<input style="width: 60px; height: 20px;" type="text"/>
		0503 Augusta H S				0.29%	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0625 Augusta Public Schools					0.27%	<input style="width: 60px; height: 20px;" type="text"/>

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

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 25 Lewis & Clark 0625 Augusta 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.

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

Line F: Average together the results from Line E.

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