



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

27 Lincoln 0639 Troy Public Schools

0519 Troy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,038,255.48	2,026,197.48	0.00	12,058.00	0.00	0.00
21XX Support Services - Students	102,038.08	102,038.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,122.82	4,122.82	0.00	0.00	0.00	0.00
222X Educational Media Services	60,050.40	60,050.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,784.63	99,784.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	149,879.59	149,879.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,873.47	8,463.59	86,911.88	1,498.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	293,435.41	286,516.74	0.00	6,918.67	0.00	0.00
27XX Student Transportation Services	175,932.23	115,015.88	0.00	60,916.35	0.00	0.00
31XX Food Services	230,061.46	230,061.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,472.79	2,472.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,567.95	23,567.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,438.00	0.00	0.00	7,438.00	0.00	0.00
9999 Undistributed	30.30	30.30	0.00	0.00	0.00	0.00
Totals	3,283,942.61	3,108,201.71	86,911.88	88,829.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,283,942.61					

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

27 Lincoln 0639 Troy Public Schools

0520 Troy H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,141,560.37	1,141,560.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	41,163.58	41,163.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,819.07	3,819.07	0.00	0.00	0.00	0.00
222X Educational Media Services	36,943.68	36,943.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,865.93	122,865.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	98,731.19	98,731.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,124.89	2,006.84	65,118.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	262,674.23	240,592.90	0.00	22,081.33	0.00	0.00
27XX Student Transportation Services	245,214.89	136,167.14	0.00	109,047.75	0.00	0.00
34XX Extracurricular - Activities	34,005.04	34,005.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	74,078.74	74,078.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,221.28	0.00	0.00	11,221.28	0.00	0.00
Totals	2,139,402.89	1,931,934.48	65,118.05	142,350.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,139,402.89					

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

27 Lincoln 0639 Troy Public Schools

Line A		2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **			
	LE 0519 Troy Elem	Indirect/Direct 86,911.88 / 3,108,201.71	2.80%	<input type="text"/>			
	LE 0520 Troy H S	Indirect/Direct 65,118.05 / 1,931,934.48	3.37%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0519 Troy Elem	0.0203	0.0198	0.0193	0.0232	2.80%	
	0520 Troy H S	0.0250	0.0249	0.0265	0.0258	3.37%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0519 Troy Elem	0.0203	0.0000	0.0183	0.0232	<input type="text"/>	
	0520 Troy H S	0.0250	0.0000	0.0280	0.0258	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0519 Troy Elem	0.0203	0.0198	0.0193	0.0232	<input type="text"/>	
	0520 Troy H S	0.0250	0.0249	0.0280	0.0258	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0519 Troy Elem					2.10%	<input type="text"/>
	0520 Troy H S					2.61%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0639 Troy Public Schools		Your Preliminary Rate by School System (SS) is:			2.36%	<input type="text"/>
	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

27 Lincoln 0639 Troy Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

27 Lincoln 0640 Libby K-12 Schools

0522 Libby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	7,403,213.82	7,397,263.82	0.00	5,950.00	0.00	0.00
21XX Support Services - Students	170,203.98	170,203.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	279,384.50	279,384.50	0.00	0.00	0.00	0.00
222X Educational Media Services	256,611.40	256,611.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	365,433.71	365,433.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,004,522.36	1,004,522.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	312,566.02	27,111.86	285,454.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,184,888.13	1,175,668.39	0.00	9,219.74	0.00	0.00
27XX Student Transportation Services	782,232.03	782,232.03	0.00	0.00	0.00	0.00
31XX Food Services	498,783.07	498,783.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58,005.91	58,005.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	247,028.69	247,028.69	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,775.36	0.00	0.00	38,775.36	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	82,080.00	0.00	0.00	0.00	82,080.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	47,786.00	47,786.00	0.00	0.00	0.00	0.00
Totals	12,731,514.98	12,310,035.72	285,454.16	53,945.10	82,080.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	12,731,514.98					

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

27 Lincoln 0640 Libby K-12 Schools

Line A	Indirect/Direct	285,454.16 /	12,310,035.72	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0522 Libby K-12 Schools				2.32%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0522 Libby K-12 Schools	0.0245	0.0223	0.0255	0.0269	2.32%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0522 Libby K-12 Schools	0.0140	0.0131	0.0370	0.0407	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0522 Libby K-12 Schools	0.0245	0.0223	0.0370	0.0407	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0522 Libby K-12 Schools					2.81%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0640 Libby K-12 Schools	Your Preliminary Rate by School System (SS) is:				2.81%	<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 FY2012-13 Using FY11 Expenditures

27 Lincoln 0645 Eureka Public Schools

0527 Eureka Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,931,174.78	2,931,174.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	559,886.20	559,886.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,106.52	1,106.52	0.00	0.00	0.00	0.00
222X Educational Media Services	107,586.20	107,586.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	203,267.07	203,267.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	321,040.12	321,040.12	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	508,363.96	477,477.52	0.00	30,886.44	0.00	0.00
27XX Student Transportation Services	331,544.50	255,074.40	0.00	76,470.10	0.00	0.00
31XX Food Services	274,333.62	260,933.62	0.00	13,400.00	0.00	0.00
35XX Extracurricular - Athletics	21,995.84	21,995.84	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	44,155.84	0.00	0.00	0.00	44,155.84	0.00
Totals	5,304,454.65	5,139,542.27	0.00	120,756.54	44,155.84	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,304,454.65					

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

27 Lincoln 0645 Eureka Public Schools

0528 Lincoln County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,240,965.30	1,240,965.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	272,957.78	272,957.78	0.00	0.00	0.00	0.00
222X Educational Media Services	79,508.23	79,508.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,110.29	148,110.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	178,129.22	178,129.22	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	439,288.57	423,879.88	0.00	15,408.69	0.00	0.00
27XX Student Transportation Services	259,288.56	184,066.46	0.00	75,222.10	0.00	0.00
31XX Food Services	539.29	539.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,202.16	17,202.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	150,368.52	150,368.52	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	104,155.84	0.00	0.00	0.00	104,155.84	0.00
Totals	2,890,513.76	2,695,727.13	0.00	90,630.79	104,155.84	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,890,513.76					

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 FY2012-13 Using FY11 Expenditures

27 Lincoln 0645 Eureka Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0527 Eureka Elem	Indirect/Direct	0.00 / 5,139,542.27	0.00%	<input type="text"/>	
	LE 0528 Lincoln County H S	Indirect/Direct	0.00 / 2,695,727.13	0.00%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0527 Eureka Elem	0.0000	0.0000	0.0000	0.0000	0.00%
	0528 Lincoln County H S	0.0000	0.0000	0.0000	0.0017	0.00%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0527 Eureka Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0528 Lincoln County H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0527 Eureka Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0528 Lincoln County H S	0.0000	0.0000	0.0000	0.0017	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0527 Eureka Elem				0.00%	<input type="text"/>
	0528 Lincoln County H S				0.03%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0645 Eureka Public Schools				0.02%	<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 FY2012-13 Using FY11 Expenditures

27 Lincoln 0645 Eureka Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

27 Lincoln 0646 Fortine Elementary

0529 Fortine Elem

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	307,058.66	307,058.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,250.00	1,250.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,883.24	1,883.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,565.59	13,565.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	21,791.02	21,791.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,075.12	2,698.00	33,377.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	83,574.51	83,574.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81,166.64	81,166.64	0.00	0.00	0.00	0.00
31XX Food Services	72,856.54	72,856.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,626.76	1,626.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,060.22	0.00	0.00	1,060.22	0.00	0.00
Totals	621,908.30	587,470.96	33,377.12	1,060.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	621,908.30					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

27 Lincoln 0646 Fortine Elementary

Line A	Indirect/Direct	33,377.12 /	587,470.96	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0529 Fortine Elem				5.68%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0529 Fortine Elem	0.0783	0.0938	0.0816	0.0844	5.68%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0529 Fortine Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0529 Fortine Elem	0.0783	0.0938	0.0816	0.0844	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0529 Fortine Elem				7.50%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0646 Fortine Elementary	Your Preliminary Rate by School System (SS) is:			7.50%	<input style="width: 100px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.				

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

27 Lincoln 0647 McCormick Elementary

0530 McCormick Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	74,906.46	74,906.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	250.00	250.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,080.74	2,080.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,730.60	2,730.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,968.65	0.00	23,968.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	30,286.05	30,286.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,340.98	23,590.98	0.00	18,750.00	0.00	0.00
Totals	176,563.48	133,844.83	23,968.65	18,750.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	176,563.48					

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

27 Lincoln 0647 McCormick Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0530 McCormick Elem	Indirect/Direct 23,968.65 / 133,844.83 17.91%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	2011	2012	2013
0530 McCormick Elem	0.1881	0.1389	0.1664
			0.1925
			17.91%
Line C Approved Indirect Cost Rates	LE	2009	2010
	2011	2012	Reclassified Rate 2013
0530 McCormick Elem	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	2009	2010
	2011	2012	
0530 McCormick Elem	0.1881	0.1389	0.1664
			0.1925
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	LE Reclassified Rate		
0530 McCormick Elem			16.44%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0647 McCormick Elementary	Your Preliminary Rate by School System (SS) is:	16.44%	<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 FY2012-13 Using FY11 Expenditures

27 Lincoln 0650 Yaak Elementary

0533 Yaak Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	92,023.28	92,023.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,000.00	1,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	882.98	882.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,802.48	381.87	22,420.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,423.09	11,423.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,966.18	4,966.18	0.00	0.00	0.00	0.00
Totals	133,098.01	110,677.40	22,420.61	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	133,098.01					

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 FY2012-13 Using FY11 Expenditures

27 Lincoln 0650 Yaak Elementary

Line A	Indirect/Direct	22,420.61 /	110,677.40	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0533 Yaak Elem				20.26%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0533 Yaak Elem	0.2892	0.2724	0.2190	0.2013	20.26%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0533 Yaak Elem	0.2892	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	2009	2010	2011	2012		
	0533 Yaak Elem	0.2892	0.2724	0.2190	0.2013	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0533 Yaak Elem					22.51%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0650 Yaak Elementary	Your Preliminary Rate by School System (SS) is:				22.51%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

27 Lincoln 0651 Trego Elementary

0534 Trego Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	220,201.28	220,201.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	344.80	344.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	40.51	40.51	0.00	0.00	0.00	0.00
222X Educational Media Services	173.82	173.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	21,831.51	21,831.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,075.02	2,075.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,908.96	5,494.18	25,414.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,484.89	42,484.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,463.43	25,463.43	0.00	0.00	0.00	0.00
31XX Food Services	38,761.14	38,761.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,467.37	1,467.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,093.36	0.00	0.00	1,093.36	0.00	0.00
Totals	384,846.09	358,337.95	25,414.78	1,093.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	384,846.09					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

27 Lincoln 0651 Trego Elementary

Line A	Indirect/Direct	25,414.78 /	358,337.95	2013 Calculated Rate	7.09%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0534 Trego Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0534 Trego Elem	0.0701	0.0669	0.0792	0.0719	7.09%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0534 Trego 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	2009	2010	2011	2012	Reclassified Rate 2013	
	0534 Trego Elem	0.0701	0.0669	0.0792	0.0719	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0534 Trego Elem					6.82%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0651 Trego Elementary	Your Preliminary Rate by School System (SS) is:				6.82%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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