



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

34 Park 0716 Livingston Public Schools

0612 Livingston 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	5,075,447.45	4,957,898.99	0.00	117,548.46	0.00	0.00
21XX Support Services - Students	414,464.78	414,464.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	158,758.53	158,758.53	0.00	0.00	0.00	0.00
222X Educational Media Services	207,018.34	207,018.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	141,500.32	137,090.50	0.00	4,409.82	0.00	0.00
24XX Support Services - School Administration	675,924.35	675,924.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	220,912.10	0.00	220,912.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	788,237.83	740,308.83	0.00	47,929.00	0.00	0.00
27XX Student Transportation Services	237,597.08	237,597.08	0.00	0.00	0.00	0.00
31XX Food Services	20,341.23	20,341.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	523.71	523.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,029.20	70,029.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	76,214.00	0.00	0.00	76,214.00	0.00	0.00
9999 Undistributed	1,000.00	1,000.00	0.00	0.00	0.00	0.00
Totals	8,087,968.92	7,620,955.54	220,912.10	246,101.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,087,968.92					

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

34 Park 0716 Livingston Public Schools

0613 Park 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	2,972,903.42	2,944,404.61	0.00	28,498.81	0.00	0.00
21XX Support Services - Students	129,484.04	129,484.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	33,047.17	33,047.17	0.00	0.00	0.00	0.00
222X Educational Media Services	95,415.59	95,415.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,073.99	179,134.13	0.00	2,939.86	0.00	0.00
24XX Support Services - School Administration	377,671.42	377,671.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	114,348.98	0.00	114,348.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	568,171.69	548,134.19	0.00	20,037.50	0.00	0.00
27XX Student Transportation Services	532,333.45	395,983.45	0.00	136,350.00	0.00	0.00
31XX Food Services	501,201.15	501,201.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,482.31	3,482.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	310,347.92	310,347.92	0.00	0.00	0.00	0.00
9999 Undistributed	26,394.32	26,394.32	0.00	0.00	0.00	0.00
Totals	5,846,875.45	5,544,700.30	114,348.98	187,826.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,846,875.45					

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

34 Park 0716 Livingston Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0612 Livingston Elem	Indirect/Direct	220,912.10 / 7,620,955.54	2.90%	<input type="text"/>		
	LE 0613 Park H S	Indirect/Direct	114,348.98 / 5,544,700.30	2.06%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
	0612 Livingston Elem		0.0232	0.0262	0.0194	0.0206	2.90%
	0613 Park H S		0.0205	0.0329	0.0182	0.0191	2.06%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
	0612 Livingston Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0613 Park 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	
	0612 Livingston Elem		0.0232	0.0262	0.0194	0.0206	<input type="text"/>
	0613 Park H S		0.0205	0.0329	0.0182	0.0191	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0612 Livingston Elem					2.25%	<input type="text"/>
	0613 Park H S					2.11%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0716 Livingston Public Schools					2.18%	<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 FY2012-13 Using FY11 Expenditures

34 Park 0716 Livingston 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

34 Park 0718 Gardiner Public Schools

0614 Gardiner 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	803,261.72	795,161.72	0.00	8,100.00	0.00	0.00
21XX Support Services - Students	31,206.63	31,206.63	0.00	0.00	0.00	0.00
222X Educational Media Services	94,096.82	94,096.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	157,187.92	144,687.92	0.00	12,500.00	0.00	0.00
24XX Support Services - School Administration	55,638.42	55,638.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,442.06	4,966.17	29,475.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,467.54	165,488.54	0.00	979.00	0.00	0.00
27XX Student Transportation Services	173,124.56	52,022.50	0.00	121,102.06	0.00	0.00
31XX Food Services	132,355.08	132,355.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,559.87	4,559.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,107.99	16,107.99	0.00	0.00	0.00	0.00
9999 Undistributed	162.02	162.02	0.00	0.00	0.00	0.00
Totals	1,668,610.63	1,496,453.68	29,475.89	142,681.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,668,610.63					

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

34 Park 0718 Gardiner Public Schools

1191 Gardiner 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	672,815.30	672,815.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	57,440.68	57,440.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,697.15	10,697.15	0.00	0.00	0.00	0.00
222X Educational Media Services	129,813.25	129,813.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	152,564.26	140,064.26	0.00	12,500.00	0.00	0.00
24XX Support Services - School Administration	49,943.74	49,943.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,412.80	4,966.19	25,446.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,149.83	155,149.83	0.00	11,000.00	0.00	0.00
27XX Student Transportation Services	171,944.45	52,215.10	0.00	119,729.35	0.00	0.00
34XX Extracurricular - Activities	46,951.83	46,951.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	109,756.99	109,756.99	0.00	0.00	0.00	0.00
Totals	1,598,490.28	1,429,814.32	25,446.61	143,229.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,598,490.28					

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

34 Park 0718 Gardiner Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0614 Gardiner Elem	Indirect/Direct	29,475.89 / 1,496,453.68	1.97%	<input type="text"/>		
	LE 1191 Gardiner H S	Indirect/Direct	25,446.61 / 1,429,814.32	1.78%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
		0614 Gardiner Elem	0.0219	0.0419	0.0284	0.0205	1.97%
		1191 Gardiner H S	0.0260	0.0486	0.0346	0.0361	1.78%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
		0614 Gardiner Elem	0.0611	0.0419	0.0000	0.0000	<input type="text"/>
		1191 Gardiner H S	0.0780	0.0340	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
		0614 Gardiner Elem	0.0611	0.0419	0.0284	0.0205	<input type="text"/>
		1191 Gardiner H S	0.0780	0.0486	0.0346	0.0361	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
		0614 Gardiner Elem				3.26%	<input type="text"/>
		1191 Gardiner H S				4.09%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0718 Gardiner Public Schools				3.68%	<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

34 Park 0718 Gardiner 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

34 Park 0721 Cooke City Elementary

0617 Cooke City 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	61,398.05	61,398.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,465.43	2,465.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,161.42	2,161.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,924.24	0.00	6,924.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,239.11	12,239.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	621.02	621.02	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	470.03	0.00	0.00	470.03	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,084.32	0.00	0.00	1,084.32	0.00	0.00
Totals	87,363.62	78,885.03	6,924.24	1,554.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	87,363.62					

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

34 Park 0721 Cooke City Elementary

Line A	Indirect/Direct	6,924.24 /	78,885.03	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0617 Cooke City Elem				8.78%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0617 Cooke City Elem	0.1282	0.1267	0.0664	0.0903	8.78%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0617 Cooke City 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	
	0617 Cooke City Elem	0.1282	0.1267	0.0664	0.0903	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0617 Cooke City Elem				9.49%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0721 Cooke City Elementary				9.49%	<input style="width: 100px; height: 20px;" type="text"/>

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

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

** "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

34 Park 0724 Pine Creek Elementary

0620 Pine 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	226,915.78	226,915.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,512.58	4,512.58	0.00	0.00	0.00	0.00
222X Educational Media Services	6,650.91	6,650.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,322.00	2,322.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,372.89	3,372.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,583.42	0.00	26,583.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	54,835.81	54,835.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,160.12	8,160.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,398.93	1,398.93	0.00	0.00	0.00	0.00
Totals	334,752.44	308,169.02	26,583.42	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	334,752.44					

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

34 Park 0724 Pine Creek Elementary

Line A	Indirect/Direct	26,583.42 /	308,169.02	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0620 Pine Creek Elem				8.63%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0620 Pine Creek Elem	0.0640	0.0615	0.0819	0.0709	8.63%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0620 Pine Creek 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		
	0620 Pine Creek Elem	0.0640	0.0615	0.0819	0.0709	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0620 Pine Creek Elem					6.93%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0724 Pine Creek Elementary	Your Preliminary Rate by School System (SS) is:				6.93%	<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

34 Park 0737 Springdale Elementary

0635 Springdale 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	74,048.18	74,048.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,484.25	1,484.25	0.00	0.00	0.00	0.00
222X Educational Media Services	600.00	600.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,239.56	3,239.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,218.15	0.00	6,218.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,156.75	7,156.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,283.22	2,283.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	123.05	0.00	0.00	123.05	0.00	0.00
Totals	95,153.16	88,811.96	6,218.15	123.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	95,153.16					

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 FY2012-13 Using FY11 Expenditures

34 Park 0737 Springdale Elementary

Line A	Indirect/Direct	6,218.15 /	88,811.96	2013 Calculated Rate	7.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0635 Springdale Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0635 Springdale Elem	0.0970	0.0744	0.0678	0.0630	7.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0635 Springdale 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	
	0635 Springdale Elem	0.0970	0.0744	0.0678	0.0630	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0635 Springdale Elem					7.07%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0737 Springdale Elementary	Your Preliminary Rate by School System (SS) is:				7.07%	<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

34 Park 1047 Arrowhead Elementary

1215 Arrowhead 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	707,031.62	707,031.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,431.53	2,431.53	0.00	0.00	0.00	0.00
222X Educational Media Services	332.90	332.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,740.45	52,740.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	97,965.22	97,965.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,555.01	6,679.27	25,875.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	110,548.78	110,548.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	59,685.75	59,685.75	0.00	0.00	0.00	0.00
31XX Food Services	43,225.63	43,225.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,622.90	1,622.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,157.53	5,157.53	0.00	0.00	0.00	0.00
Totals	1,113,297.32	1,087,421.58	25,875.74	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,113,297.32					

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

34 Park 1047 Arrowhead Elementary

Line A	Indirect/Direct	25,875.74 /	1,087,421.58	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 1215 Arrowhead Elem				2.38%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	1215 Arrowhead Elem	0.0314	0.0316	0.0360	0.0392	2.38%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	1215 Arrowhead Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	1215 Arrowhead Elem	0.0314	0.0316	0.0360	0.0392		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	1215 Arrowhead Elem					3.08%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1047 Arrowhead Elementary	Your Preliminary Rate by School System (SS) is:			3.08%		
		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

34 Park 1068 Shields Valley Pub Schls

1227 Shields Valley 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	763,510.18	756,270.78	0.00	7,239.40	0.00	0.00
21XX Support Services - Students	48,713.01	48,713.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,088.90	1,088.90	0.00	0.00	0.00	0.00
222X Educational Media Services	52,123.33	52,123.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,490.31	59,490.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	122,390.26	122,390.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,206.88	0.00	66,206.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	127,638.63	127,638.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	199,420.81	199,420.81	0.00	0.00	0.00	0.00
31XX Food Services	136,445.03	136,445.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,510.94	1,510.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,567.59	13,567.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,302.42	0.00	0.00	32,302.42	0.00	0.00
Totals	1,624,408.29	1,518,659.59	66,206.88	39,541.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,624,408.29					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

34 Park 1068 Shields Valley Pub Schls

1228 Shields Valley 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	576,726.17	571,567.97	0.00	5,158.20	0.00	0.00
21XX Support Services - Students	19,761.70	19,761.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	121.00	121.00	0.00	0.00	0.00	0.00
222X Educational Media Services	24,472.96	24,472.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	28,673.97	28,673.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,599.51	81,599.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,601.71	0.00	45,601.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,946.43	142,946.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	207,269.06	114,388.99	0.00	92,880.07	0.00	0.00
31XX Food Services	19,793.62	19,793.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,647.71	19,647.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,416.70	57,416.70	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	21,402.58	0.00	0.00	21,402.58	0.00	0.00
Totals	1,245,433.12	1,080,390.56	45,601.71	119,440.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,245,433.12					

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

34 Park 1068 Shields Valley Pub Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 1227 Shields Valley Elem	Indirect/Direct	66,206.88 / 1,518,659.59	4.36%	<input type="text"/>		
	LE 1228 Shields Valley H S	Indirect/Direct	45,601.71 / 1,080,390.56	4.22%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
		1227 Shields Valley Elem	0.0411	0.0472	0.0428	0.0383	4.36%
		1228 Shields Valley H S	0.0387	0.0642	0.0470	0.0503	4.22%
Line C	Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
		1227 Shields Valley Elem	0.0468	0.0352	0.0388	0.0414	<input type="text"/>
		1228 Shields Valley H S	0.0342	0.0632	0.0598	0.0374	<input type="text"/>
Line D	Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
		1227 Shields Valley Elem	0.0468	0.0472	0.0428	0.0414	<input type="text"/>
		1228 Shields Valley H S	0.0387	0.0642	0.0598	0.0503	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
		1227 Shields Valley Elem				4.21%	<input type="text"/>
		1228 Shields Valley H S				4.85%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	1068 Shields Valley Pub Schls					4.53%	<input type="text"/>
		Your Preliminary Rate by School System (SS) is:					
		This same rate is applied to both EL and HS in the same SS.					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

34 Park 1068 Shields Valley Pub Schls

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