



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

39 Powell 0805 Deer Lodge Elementary

0712 Deer Lodge 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	2,875,883.05	2,875,883.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	505,315.28	505,315.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,040.09	11,040.09	0.00	0.00	0.00	0.00
222X Educational Media Services	82,243.01	82,243.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,245.73	103,245.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	250,387.27	250,387.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,713.67	1,386.00	74,327.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	544,578.44	544,578.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	487,276.80	343,276.80	0.00	144,000.00	0.00	0.00
31XX Food Services	201,993.39	201,993.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	45,790.94	45,790.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,132.50	31,132.50	0.00	0.00	0.00	0.00
Totals	5,214,600.17	4,996,272.50	74,327.67	144,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,214,600.17					

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

39 Powell 0805 Deer Lodge Elementary

Line A	Indirect/Direct	74,327.67 /	4,996,272.50	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0712 Deer Lodge Elem				1.49%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0712 Deer Lodge Elem	0.0146	0.0134	0.0196	0.0155	1.49%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0712 Deer Lodge Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0712 Deer Lodge Elem	0.0146	0.0134	0.0196	0.0155		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0712 Deer Lodge Elem					1.48%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0805 Deer Lodge Elementary	Your Preliminary Rate by School System (SS) is:			1.48%		
		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

39 Powell 0806 Powell County High School

0713 Powell 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	1,913,200.96	1,913,200.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	65,142.84	65,142.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	79.32	79.32	0.00	0.00	0.00	0.00
222X Educational Media Services	99,356.60	99,356.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	180,709.33	180,709.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	148,228.84	148,228.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	87,576.73	2,303.00	85,273.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	362,821.57	362,821.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	124,521.46	124,521.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,237.45	25,237.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	107,953.38	107,953.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	122,192.04	0.00	0.00	122,192.04	0.00	0.00
Totals	3,237,020.52	3,029,554.75	85,273.73	122,192.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,237,020.52					

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

39 Powell 0806 Powell County High School

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **			
LE 0713 Powell County H S	Indirect/Direct 85,273.73 / 3,029,554.75 2.81%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0713 Powell County H S	0.0251	0.0240	0.0289	0.0265	2.81%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0713 Powell County H S	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	
	0713 Powell County H S	0.0251	0.0240	0.0289	0.0265	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0713 Powell County H S				2.52%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
0806 Powell County High School	Your Preliminary Rate by School System (SS) is:				2.52%	<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

39 Powell 0808 Ovando Elementary

0715 Ovando 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	117,370.61	117,370.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,630.00	1,630.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,492.94	17,492.94	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	35,026.68	35,026.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,037.95	4,037.95	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,599.84	0.00	0.00	3,599.84	0.00	0.00
Totals	179,158.02	175,558.18	0.00	3,599.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	179,158.02					

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

39 Powell 0808 Ovando Elementary

Line A	Indirect/Direct	0.00 /	175,558.18	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0715 Ovando Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0715 Ovando 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	2013	
	0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0715 Ovando Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0808 Ovando Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

** "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

39 Powell 0810 Helmville Elementary

0717 Helmville 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	184,698.19	184,698.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,534.40	2,534.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,852.12	10,852.12	0.00	0.00	0.00	0.00
222X Educational Media Services	19,596.04	19,596.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,772.35	882.92	0.00	889.43	0.00	0.00
25XX Support Services - Business	14,818.33	8,244.00	6,574.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,728.65	19,728.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,671.87	32,671.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,180.32	0.00	0.00	18,180.32	0.00	0.00
Totals	304,852.27	279,208.19	6,574.33	19,069.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	304,852.27					

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

39 Powell 0810 Helmville Elementary

Line A	Indirect/Direct	6,574.33 /	279,208.19	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0717 Helmville Elem				2.35%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0717 Helmville Elem	0.0335	0.0259	0.0267	0.0272	2.35%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0717 Helmville 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		
	0717 Helmville Elem	0.0335	0.0259	0.0267	0.0272	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0717 Helmville Elem					2.60%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0810 Helmville Elementary	Your Preliminary Rate by School System (SS) is:			2.60%	<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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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

39 Powell 0811 Garrison Elementary

0718 Garrison 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	146,488.89	146,488.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,580.54	3,580.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,170.00	1,170.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,518.97	12,518.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,014.06	0.00	12,014.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,086.91	14,415.14	0.00	5,671.77	0.00	0.00
27XX Student Transportation Services	10,055.09	10,055.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	473.95	473.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,675.00	0.00	0.00	3,675.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,072.07	0.00	0.00	6,072.07	0.00	0.00
Totals	216,135.48	188,702.58	12,014.06	15,418.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	216,135.48					

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

39 Powell 0811 Garrison Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0718 Garrison Elem	6.37%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	0718 Garrison Elem	0.0655	0.0721
Line C Approved Indirect Cost Rates	LE	2009	2010
	0718 Garrison Elem	0.0000	0.0000
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010
	0718 Garrison Elem	0.0655	0.0721
Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0718 Garrison Elem	6.58%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)		SS Reclassified Rate	
0811 Garrison Elementary	Your Preliminary Rate by School System (SS) is:	6.58%	<input 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

39 Powell 0812 Elliston Elementary

0719 Elliston 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	154,265.53	154,265.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,540.50	1,540.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,010.88	3,010.88	0.00	0.00	0.00	0.00
222X Educational Media Services	1,368.64	1,368.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,775.00	13,775.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,348.82	51,348.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	268.87	268.87	0.00	0.00	0.00	0.00
31XX Food Services	26,021.16	26,021.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,353.91	0.00	0.00	6,353.91	0.00	0.00
Totals	257,953.31	251,599.40	0.00	6,353.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	257,953.31					

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

39 Powell 0812 Elliston Elementary

Line A	Indirect/Direct	0.00 /	251,599.40	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0719 Elliston Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0719 Elliston Elem	0.0000	0.0000	0.0000	0.0032	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0719 Elliston 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	2013	
	0719 Elliston Elem	0.0000	0.0000	0.0000	0.0032	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0719 Elliston Elem					0.06%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0812 Elliston Elementary	Your Preliminary Rate by School System (SS) is:				0.06%	<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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

39 Powell 0813 Avon Elementary

0720 Avon 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	177,229.40	177,229.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,769.98	17,769.98	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,594.04	25,594.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,914.73	17,914.73	0.00	0.00	0.00	0.00
31XX Food Services	19.30	19.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,954.20	1,954.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,072.00	0.00	0.00	6,072.00	0.00	0.00
Totals	246,553.65	240,481.65	0.00	6,072.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	246,553.65					

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

39 Powell 0813 Avon Elementary

Line A	Indirect/Direct	0.00 /	240,481.65	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0720 Avon Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0720 Avon Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0720 Avon Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0720 Avon Elem	0.0000	0.0000	0.0000	0.0000		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0720 Avon Elem					0.00%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0813 Avon Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	
		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

39 Powell 0814 Gold Creek Elementary

0721 Gold 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	70,259.13	70,259.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	130.50	130.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,125.06	5,125.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	374.79	0.00	374.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,051.72	22,051.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	11,461.33	11,461.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	758.99	0.00	0.00	758.99	0.00	0.00
Totals	110,161.52	109,027.74	374.79	758.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	110,161.52					

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

39 Powell 0814 Gold Creek Elementary

Line A	Indirect/Direct	374.79 /	109,027.74	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0721 Gold Creek Elem				0.34%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0721 Gold Creek Elem	0.0000	0.0000	0.0000	0.0033	0.34%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0721 Gold 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		
	0721 Gold Creek Elem	0.0000	0.0000	0.0000	0.0033	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0721 Gold Creek Elem					0.13%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0814 Gold Creek Elementary	Your Preliminary Rate by School System (SS) is:			0.13%	<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.

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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.