



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 42 Richland 0831 Sidney Public Schools

#### 0745 Sidney 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	4,197,401.74	4,197,401.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	609,343.67	609,343.67	0.00	0.00	0.00	0.00
222X Educational Media Services	255,514.59	255,514.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	246,833.19	246,833.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	368,824.16	368,824.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	152,159.02	16,122.58	136,036.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	694,020.42	694,020.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	276,414.95	241,414.95	0.00	35,000.00	0.00	0.00
31XX Food Services	2,599.06	2,599.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,184.54	8,184.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,716.58	46,716.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	558,967.13	0.00	0.00	558,967.13	0.00	0.00
<b>Totals</b>	7,416,979.05	6,686,975.48	136,036.44	593,967.13	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	7,416,979.05					

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

#### 42 Richland 0831 Sidney Public Schools

#### 0746 Sidney 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	2,537,301.80	2,537,301.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	193,037.38	193,037.38	0.00	0.00	0.00	0.00
222X Educational Media Services	189,661.92	189,661.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,930.63	93,930.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	384,035.56	384,035.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	102,268.67	16,242.76	86,025.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	604,127.05	590,482.44	0.00	13,644.61	0.00	0.00
27XX Student Transportation Services	189,022.59	174,022.59	0.00	15,000.00	0.00	0.00
31XX Food Services	362,197.54	355,732.54	0.00	6,465.00	0.00	0.00
34XX Extracurricular - Activities	51,281.50	51,281.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	162,574.35	162,574.35	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,270,467.57	0.00	0.00	2,270,467.57	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000,000.00	0.00	0.00	1,000,000.00	0.00	0.00
<b>Totals</b>	8,139,906.56	4,748,303.47	86,025.91	3,305,577.18	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,139,906.56					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 42 Richland 0831 Sidney Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0745 Sidney Elem	Indirect/Direct	136,036.44 / 6,686,975.48	2.03%	<input type="text"/>		
	LE 0746 Sidney H S	Indirect/Direct	86,025.91 / 4,748,303.47	1.81%	<input type="text"/>		
<b>Line B</b>	<b>Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
		0745 Sidney Elem	0.0197	0.0204	0.0254	0.0215	2.03%
		0746 Sidney H S	0.0172	0.0188	0.0211	0.0182	1.81%
<b>Line C</b>	<b>Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
		0745 Sidney Elem	0.0177	0.0234	0.0331	0.0196	<input type="text"/>
		0746 Sidney H S	0.0182	0.0212	0.0240	0.0152	<input type="text"/>
<b>Line D</b>	<b>Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
		0745 Sidney Elem	0.0197	0.0234	0.0331	0.0215	<input type="text"/>
		0746 Sidney H S	0.0182	0.0212	0.0240	0.0182	<input type="text"/>
<b>Line E</b>	<b>Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
		0745 Sidney Elem				2.24%	<input type="text"/>
		0746 Sidney H S				1.89%	<input type="text"/>
<b>Line F</b>	<b>Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0831 Sidney Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				2.07%	<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

#### 42 Richland 0831 Sidney 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

#### 42 Richland 0832 Savage Public Schools

#### 0747 Savage 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	482,924.41	479,462.41	0.00	3,462.00	0.00	0.00
21XX Support Services - Students	15,101.80	15,101.80	0.00	0.00	0.00	0.00
222X Educational Media Services	21,335.92	21,335.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,742.89	57,742.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,505.48	1,505.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,328.70	0.00	9,328.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,490.97	19,490.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,660.47	45,660.47	0.00	0.00	0.00	0.00
31XX Food Services	54,261.29	54,261.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,318.36	2,318.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,789.99	9,789.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,933.17	0.00	0.00	3,933.17	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,076.79	0.00	0.00	1,076.79	0.00	0.00
<b>Totals</b>	724,470.24	706,669.58	9,328.70	8,471.96	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	724,470.24					

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

#### 42 Richland 0832 Savage Public Schools

#### 0748 Savage 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	533,919.62	509,692.11	0.00	24,227.51	0.00	0.00
21XX Support Services - Students	23,033.32	23,033.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,272.97	3,272.97	0.00	0.00	0.00	0.00
222X Educational Media Services	22,575.63	22,575.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,872.89	121,872.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	23,253.75	23,253.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,075.19	0.00	49,075.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	109,699.17	109,699.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,115.51	44,115.51	0.00	0.00	0.00	0.00
31XX Food Services	60,864.73	60,864.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,425.38	7,425.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,523.40	45,523.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,340.30	0.00	0.00	29,340.30	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	100,546.68	0.00	0.00	100,546.68	0.00	0.00
<b>Totals</b>	1,174,518.54	971,328.86	49,075.19	154,114.49	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,174,518.54					

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

#### 42 Richland 0832 Savage Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0747 Savage Elem	Indirect/Direct	9,328.70 / 706,669.58	1.32%	<input type="text"/>	
	LE 0748 Savage H S	Indirect/Direct	49,075.19 / 971,328.86	5.05%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0747 Savage Elem	0.0456	0.0300	0.0343	0.0350	1.32%
	0748 Savage H S	0.0462	0.0354	0.0326	0.0351	5.05%

Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0747 Savage Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0748 Savage 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	
	0747 Savage Elem	0.0456	0.0300	0.0343	0.0350	<input type="text"/>
	0748 Savage H S	0.0462	0.0354	0.0326	0.0351	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0747 Savage Elem	3.00%	<input type="text"/>
	0748 Savage H S	3.80%	<input type="text"/>

**Line F Average of LE's contained under one School System Code (SS)** SS Reclassified Rate

0832 Savage Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	3.40%	<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

#### 42 Richland 0832 Savage Public Schools

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

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

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

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

#### 42 Richland 0833 Brorson Elementary

#### 0749 Brorson 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	146,569.07	129,584.59	0.00	16,984.48	0.00	0.00
21XX Support Services - Students	681.00	681.00	0.00	0.00	0.00	0.00
222X Educational Media Services	3,441.22	3,441.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,243.60	0.00	34,243.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,295.91	19,295.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,998.10	37,998.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,734.91	0.00	0.00	1,734.91	0.00	0.00
<b>Totals</b>	243,963.81	191,000.82	34,243.60	18,719.39	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	243,963.81					

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

#### 42 Richland 0833 Brorson Elementary

Line A	Indirect/Direct	34,243.60 /	191,000.82	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0749 Brorson Elem				17.93%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0749 Brorson Elem	0.2622	0.3410	0.8257	0.1531	17.93%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0749 Brorson Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0749 Brorson Elem	0.2622	0.3410	0.8257	0.1531		
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0749 Brorson Elem					33.46%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0833 Brorson Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				33.46%	
		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

#### 42 Richland 0834 Fairview Public Schools

#### 0750 Fairview 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	1,080,703.46	1,080,703.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	82,400.53	82,400.53	0.00	0.00	0.00	0.00
222X Educational Media Services	25,774.15	25,774.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,684.17	80,230.64	0.00	1,453.53	0.00	0.00
24XX Support Services - School Administration	81,064.83	81,064.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,913.49	9,250.62	38,662.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	408,072.76	161,107.85	0.00	246,964.91	0.00	0.00
27XX Student Transportation Services	165,567.62	165,567.62	0.00	0.00	0.00	0.00
31XX Food Services	113,994.01	113,994.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,013.20	10,013.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,451.87	14,451.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,471.00	0.00	0.00	2,471.00	0.00	0.00
<b>Totals</b>	2,114,111.09	1,824,558.78	38,662.87	250,889.44	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,114,111.09					

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

#### 42 Richland 0834 Fairview Public Schools

#### 0751 Fairview 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	833,795.48	803,527.34	0.00	30,268.14	0.00	0.00
222X Educational Media Services	46,140.16	40,836.30	0.00	5,303.86	0.00	0.00
23XX Support Services - General Administration	90,733.61	87,385.61	0.00	3,348.00	0.00	0.00
24XX Support Services - School Administration	68,645.31	68,645.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,631.15	11,747.69	38,883.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	486,178.86	223,893.69	0.00	262,285.17	0.00	0.00
27XX Student Transportation Services	72,950.13	72,950.13	0.00	0.00	0.00	0.00
31XX Food Services	44,337.84	44,337.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,265.85	31,265.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,715.24	88,913.24	0.00	5,802.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,885.86	0.00	0.00	1,885.86	0.00	0.00
<b>Totals</b>	1,821,279.49	1,473,503.00	38,883.46	308,893.03	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,821,279.49					

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

#### 42 Richland 0834 Fairview Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0750 Fairview Elem	Indirect/Direct	38,662.87 / 1,824,558.78	2.12%	<input type="text"/>	
	LE 0751 Fairview H S	Indirect/Direct	38,883.46 / 1,473,503.00	2.64%	<input type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0750 Fairview Elem	0.0204	0.0195	0.0182	0.0212	2.12%
	0751 Fairview H S	0.0206	0.0212	0.0196	0.0265	2.64%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	0750 Fairview Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0751 Fairview H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0750 Fairview Elem	0.0204	0.0195	0.0182	0.0212	<input type="text"/>
	0751 Fairview H S	0.0206	0.0212	0.0196	0.0265	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0750 Fairview Elem				1.91%	<input type="text"/>
	0751 Fairview H S				2.17%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0834 Fairview Public Schools				2.04%	<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

#### 42 Richland 0834 Fairview 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

#### 42 Richland 0837 Rau Elementary

#### 0754 Rau 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	375,798.84	363,702.29	0.00	12,096.55	0.00	0.00
21XX Support Services - Students	4,527.50	4,527.50	0.00	0.00	0.00	0.00
222X Educational Media Services	15,948.40	13,717.46	0.00	2,230.94	0.00	0.00
25XX Support Services - Business	98,551.37	3,500.00	95,051.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	117,081.01	109,701.26	0.00	7,379.75	0.00	0.00
27XX Student Transportation Services	83,872.49	83,872.49	0.00	0.00	0.00	0.00
31XX Food Services	67,051.66	63,847.66	0.00	3,204.00	0.00	0.00
35XX Extracurricular - Athletics	963.99	963.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,180.48	0.00	0.00	15,180.48	0.00	0.00
<b>Totals</b>	778,975.74	643,832.65	95,051.37	40,091.72	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	778,975.74					

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

#### 42 Richland 0837 Rau Elementary

Line A	Indirect/Direct	95,051.37 /	643,832.65	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0754 Rau Elem				14.76%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0754 Rau Elem	0.1055	0.1195	0.0871	0.1161	14.76%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0754 Rau Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0754 Rau Elem	0.1055	0.1195	0.0871	0.1161	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0754 Rau Elem					10.94%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0837 Rau Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				10.94%	<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

#### 42 Richland 0851 Lambert Public Schools

#### 0768 Lambert 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	574,600.48	570,284.51	0.00	4,315.97	0.00	0.00
21XX Support Services - Students	9,290.39	9,290.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,090.83	10,090.83	0.00	0.00	0.00	0.00
222X Educational Media Services	25,786.35	25,786.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,550.40	104,550.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	18,715.89	18,715.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,660.56	0.00	74,660.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	140,587.10	140,587.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	232,579.69	152,426.44	0.00	80,153.25	0.00	0.00
31XX Food Services	65,344.14	65,344.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,590.78	36,590.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,847.30	18,747.30	0.00	2,100.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	546,443.26	0.00	0.00	546,443.26	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	811.73	0.00	0.00	811.73	0.00	0.00
<b>Totals</b>	1,860,898.90	1,152,414.13	74,660.56	633,824.21	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,860,898.90					

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

#### 42 Richland 0851 Lambert Public Schools

#### 0769 Lambert 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	515,384.11	498,156.37	0.00	17,227.74	0.00	0.00
21XX Support Services - Students	10,251.15	10,251.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,474.77	12,474.77	0.00	0.00	0.00	0.00
222X Educational Media Services	24,415.10	24,415.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,713.57	100,713.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	36,678.28	36,678.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,051.71	0.00	51,051.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	157,499.79	157,499.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	240,610.26	160,457.01	0.00	80,153.25	0.00	0.00
31XX Food Services	40,317.87	40,317.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	55,907.15	55,907.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,163.46	42,963.46	0.00	4,200.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	523,583.98	0.00	0.00	523,583.98	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	496.98	0.00	0.00	496.98	0.00	0.00
<b>Totals</b>	1,816,548.18	1,139,834.52	51,051.71	625,661.95	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,816,548.18					

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

#### 42 Richland 0851 Lambert Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0768 Lambert Elem</b>	Indirect/Direct	74,660.56 / 1,152,414.13	6.48%	<input style="width: 100px; height: 20px;" type="text"/>		
	<b>LE 0769 Lambert H S</b>	Indirect/Direct	51,051.71 / 1,139,834.52	4.48%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
		0768 Lambert Elem	0.0501	0.0348	0.0406	0.0388	6.48%
		0769 Lambert H S	0.0510	0.0265	0.0418	0.0337	4.48%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
		0768 Lambert Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
		0769 Lambert H S	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
		0768 Lambert Elem	0.0501	0.0348	0.0406	0.0388	<input style="width: 100px; height: 20px;" type="text"/>
		0769 Lambert H S	0.0510	0.0265	0.0418	0.0337	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
		0768 Lambert Elem				4.35%	<input style="width: 100px; height: 20px;" type="text"/>
		0769 Lambert H S				3.76%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0851 Lambert Public Schools					4.06%	<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.

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

#### 42 Richland 0851 Lambert 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.