



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

45 Sanders 0874 Plains Public Schools

0802 Plains 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	1,476,613.12	1,476,613.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	141,892.43	141,892.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,085.05	8,085.05	0.00	0.00	0.00	0.00
222X Educational Media Services	19,824.96	19,824.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,097.47	75,097.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,124.74	117,124.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,215.42	3,006.74	74,208.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	236,071.77	233,011.52	0.00	3,060.25	0.00	0.00
27XX Student Transportation Services	144,726.99	144,726.99	0.00	0.00	0.00	0.00
31XX Food Services	174,160.08	174,160.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,389.75	26,389.75	0.00	0.00	0.00	0.00
Totals	2,497,201.78	2,419,932.85	74,208.68	3,060.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,497,201.78					

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

45 Sanders 0874 Plains Public Schools

0803 Plains 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	1,019,200.13	1,019,200.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	108,245.14	108,245.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,790.07	6,790.07	0.00	0.00	0.00	0.00
222X Educational Media Services	16,659.39	16,659.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,094.71	61,094.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	114,185.98	114,185.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,795.26	2,460.03	60,335.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	224,566.98	215,386.23	0.00	9,180.75	0.00	0.00
27XX Student Transportation Services	134,100.26	134,100.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,214.19	23,214.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,312.19	99,312.19	0.00	0.00	0.00	0.00
Totals	1,870,164.30	1,800,648.32	60,335.23	9,180.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,870,164.30					

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

45 Sanders 0874 Plains Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0802 Plains Elem	Indirect/Direct	74,208.68 / 2,419,932.85	3.07%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0803 Plains H S	Indirect/Direct	60,335.23 / 1,800,648.32	3.35%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
		0802 Plains Elem	0.0350	0.0317	0.0313	0.0320	3.07%
		0803 Plains H S	0.0353	0.0358	0.0327	0.0336	3.35%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
		0802 Plains Elem	0.0340	0.0354	0.0286	0.0286	<input style="width: 60px; height: 20px;" type="text"/>
		0803 Plains H S	0.0378	0.0400	0.0276	0.0272	<input style="width: 60px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
		0802 Plains Elem	0.0350	0.0354	0.0313	0.0320	<input style="width: 60px; height: 20px;" type="text"/>
		0803 Plains H S	0.0378	0.0400	0.0327	0.0336	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
		0802 Plains Elem				3.12%	<input style="width: 60px; height: 20px;" type="text"/>
		0803 Plains H S				3.37%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0874 Plains Public Schools					3.25%	<input style="width: 60px; height: 20px;" type="text"/>

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

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

45 Sanders 0874 Plains 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

45 Sanders 0875 Thompson Falls Pub Schls

0804 Thompson Falls 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	2,366,268.07	2,355,772.52	0.00	10,495.55	0.00	0.00
21XX Support Services - Students	28,531.29	28,531.29	0.00	0.00	0.00	0.00
222X Educational Media Services	63,689.28	63,689.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,688.93	96,688.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	172,607.61	172,607.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,990.07	3,833.29	26,156.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	386,338.70	363,301.04	0.00	23,037.66	0.00	0.00
27XX Student Transportation Services	343,157.96	343,157.96	0.00	0.00	0.00	0.00
31XX Food Services	247,723.41	226,208.41	0.00	21,515.00	0.00	0.00
34XX Extracurricular - Activities	4,918.42	4,918.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,885.37	27,885.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	151,491.81	0.00	0.00	151,491.81	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	60,582.00	0.00	0.00	0.00	60,582.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,125.00	0.00	0.00	37,125.00	0.00	0.00
Totals	4,016,997.92	3,686,594.12	26,156.78	243,665.02	60,582.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,016,997.92					

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

45 Sanders 0875 Thompson Falls Pub Schls

0805 Thompson Falls 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	1,199,422.15	1,178,158.90	0.00	21,263.25	0.00	0.00
21XX Support Services - Students	29,848.68	29,848.68	0.00	0.00	0.00	0.00
222X Educational Media Services	42,316.34	42,316.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	204,243.66	204,243.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	150,122.13	150,122.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,877.63	3,833.29	56,044.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	316,441.64	300,776.14	0.00	15,665.50	0.00	0.00
27XX Student Transportation Services	184,593.91	184,593.91	0.00	0.00	0.00	0.00
31XX Food Services	316.00	316.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,512.06	26,512.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	147,149.41	147,149.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,292.17	0.00	0.00	15,292.17	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	25,200.00	0.00	0.00	0.00	25,200.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,125.00	0.00	0.00	4,125.00	0.00	0.00
Totals	2,405,460.78	2,267,870.52	56,044.34	56,345.92	25,200.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,405,460.78					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

45 Sanders 0875 Thompson Falls Pub Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0804 Thompson Falls Elem	Indirect/Direct	26,156.78 / 3,686,594.12	0.71%	<input type="text"/>		
	LE 0805 Thompson Falls H S	Indirect/Direct	56,044.34 / 2,267,870.52	2.47%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
		0804 Thompson Falls Elem	0.0096	0.0098	0.0089	0.0041	0.71%
		0805 Thompson Falls H S	0.0197	0.0212	0.0268	0.0246	2.47%
Line C	Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
		0804 Thompson Falls Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0805 Thompson Falls 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	
		0804 Thompson Falls Elem	0.0096	0.0098	0.0089	0.0041	<input type="text"/>
		0805 Thompson Falls H S	0.0197	0.0212	0.0268	0.0246	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
		0804 Thompson Falls Elem				0.75%	<input type="text"/>
		0805 Thompson Falls H S				2.22%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0875 Thompson Falls Pub Schls					1.49%	<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

45 Sanders 0875 Thompson Falls Pub Schls

* 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 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

45 Sanders 0877 Trout Creek Elementary

0807 Trout 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	376,412.91	376,412.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	186,085.37	186,085.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	79,027.91	79,027.91	0.00	0.00	0.00	0.00
222X Educational Media Services	24,410.56	24,410.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,707.89	1,707.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,790.79	59,790.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,328.50	9,146.71	76,673.88	7,507.91	0.00	0.00
26XX Operation and Maintenance of Plant Services	101,660.99	101,660.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	165,825.67	165,825.67	0.00	0.00	0.00	0.00
31XX Food Services	66,869.97	66,869.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,506.53	8,506.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,816.53	6,490.53	0.00	9,326.00	0.00	0.00
Totals	1,179,443.62	1,085,935.83	76,673.88	16,833.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,179,443.62					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

45 Sanders 0877 Trout Creek Elementary

Line A	Indirect/Direct	76,673.88 /	1,085,935.83	2013 Calculated Rate	7.06%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0807 Trout Creek Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0807 Trout Creek Elem	0.0979	0.0870	0.0759	0.0756	7.06%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0807 Trout Creek Elem	0.0996	0.0871	0.0522	0.0641	<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	
	0807 Trout Creek Elem	0.0996	0.0871	0.0759	0.0756	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0807 Trout Creek Elem					7.77%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0877 Trout Creek Elementary	Your Preliminary Rate by School System (SS) is:				7.77%	<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.

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

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

Line F: Average together the results from Line E.

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

45 Sanders 0878 Paradise Elementary

0808 Paradise 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	139,717.86	139,717.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	207.38	207.38	0.00	0.00	0.00	0.00
222X Educational Media Services	181.35	181.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,025.53	1,025.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,890.83	0.00	25,890.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,933.22	72,219.22	0.00	1,714.00	0.00	0.00
27XX Student Transportation Services	42,758.03	42,758.03	0.00	0.00	0.00	0.00
31XX Food Services	19,196.61	19,196.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,150.00	0.00	0.00	6,150.00	0.00	0.00
Totals	309,060.81	275,305.98	25,890.83	7,864.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	309,060.81					

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

45 Sanders 0878 Paradise Elementary

Line A	Indirect/Direct	25,890.83 /	275,305.98	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0808 Paradise Elem				9.40%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0808 Paradise Elem	0.0827	0.0758	0.1010	0.0969	9.40%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0808 Paradise 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		
	0808 Paradise Elem	0.0827	0.0758	0.1010	0.0969	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0808 Paradise Elem					8.56%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0878 Paradise Elementary	Your Preliminary Rate by School System (SS) is:				8.56%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

45 Sanders 0879 Dixon Elementary

0809 Dixon 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	501,078.41	501,078.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	127,942.84	127,942.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,102.26	14,102.26	0.00	0.00	0.00	0.00
222X Educational Media Services	12,115.84	12,115.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,328.72	98,328.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,633.20	16,440.32	64,192.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	103,452.68	103,452.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,865.61	42,865.61	0.00	0.00	0.00	0.00
31XX Food Services	79,197.71	79,197.71	0.00	0.00	0.00	0.00
33XX Community Services	22,799.88	22,799.88	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	36,941.06	0.00	0.00	36,941.06	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	4,598.76	0.00	0.00	0.00	4,598.76	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,454.48	0.00	0.00	37,454.48	0.00	0.00
Totals	1,161,511.45	1,018,324.27	64,192.88	74,395.54	4,598.76	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,161,511.45					

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

45 Sanders 0879 Dixon Elementary

Line A	Indirect/Direct	64,192.88 /	1,018,324.27	2013 Calculated Rate	6.30%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0809 Dixon Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0809 Dixon Elem	0.0916	0.1205	0.0764	0.0694	6.30%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0809 Dixon 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		
	0809 Dixon Elem	0.0916	0.1205	0.0764	0.0694	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0809 Dixon Elem					8.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0879 Dixon Elementary	Your Preliminary Rate by School System (SS) is:				8.00%	<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

45 Sanders 0880 Noxon Public Schools

0811 Noxon 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	773,348.46	770,263.96	0.00	3,084.50	0.00	0.00
21XX Support Services - Students	143,400.27	143,400.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,673.46	1,673.46	0.00	0.00	0.00	0.00
222X Educational Media Services	474,878.59	281,959.49	0.00	192,919.10	0.00	0.00
23XX Support Services - General Administration	89,602.57	89,602.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,447.14	20,447.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,234.55	0.00	51,234.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	139,065.40	116,554.00	0.00	22,511.40	0.00	0.00
27XX Student Transportation Services	185,582.27	185,582.27	0.00	0.00	0.00	0.00
31XX Food Services	139,545.72	139,545.72	0.00	0.00	0.00	0.00
32XX Enterprise Services	8,548.09	8,548.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,813.84	13,813.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,748.00	0.00	0.00	1,748.00	0.00	0.00
Totals	2,042,888.36	1,771,390.81	51,234.55	220,263.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,042,888.36					

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

45 Sanders 0880 Noxon Public Schools

0812 Noxon 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	570,558.26	559,897.76	0.00	10,660.50	0.00	0.00
21XX Support Services - Students	48,785.29	48,785.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	369.60	369.60	0.00	0.00	0.00	0.00
222X Educational Media Services	81,654.79	81,654.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,672.97	85,672.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	57,853.46	57,853.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,812.73	0.00	52,812.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,077.58	107,155.23	0.00	33,922.35	0.00	0.00
27XX Student Transportation Services	202,786.71	202,786.71	0.00	0.00	0.00	0.00
31XX Food Services	16,573.64	16,573.64	0.00	0.00	0.00	0.00
32XX Enterprise Services	12,228.50	12,228.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,646.37	6,646.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,596.69	69,596.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,748.00	0.00	0.00	1,748.00	0.00	0.00
Totals	1,348,364.59	1,249,221.01	52,812.73	46,330.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,348,364.59					

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

45 Sanders 0880 Noxon Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0811 Noxon Elem	Indirect/Direct	51,234.55 / 1,771,390.81	2.89%	<input style="width: 100px; height: 20px;" type="text"/>	
	LE 0812 Noxon H S	Indirect/Direct	52,812.73 / 1,249,221.01	4.23%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0811 Noxon Elem	0.0308	0.0300	0.0251	0.0292	2.89%
	0812 Noxon H S	0.0276	0.0293	0.0315	0.0337	4.23%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0811 Noxon Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
	0812 Noxon 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	
	0811 Noxon Elem	0.0308	0.0300	0.0251	0.0292	<input style="width: 100px; height: 20px;" type="text"/>
	0812 Noxon H S	0.0276	0.0293	0.0315	0.0337	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0811 Noxon Elem				2.74%	<input style="width: 100px; height: 20px;" type="text"/>
	0812 Noxon H S				3.12%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0880 Noxon Public Schools				2.93%	<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

45 Sanders 0880 Noxon 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

45 Sanders 0882 Hot Springs Public Schls

0814 Hot Springs Elem

Expenditure Function	Total	Direct and	Indirect	Excluded Costs		
	Expenditures	Unallowable Costs	Costs	Capital	Debt	Other
	(A)	(B)	(C)	Outlay	Financing	(F)
				(D)	(E)	
1XXX Instruction	1,111,069.90	1,111,069.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,512.56	2,512.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,602.10	10,602.10	0.00	0.00	0.00	0.00
222X Educational Media Services	16,036.94	16,036.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,565.96	68,565.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,131.04	90,131.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,136.10	19,538.82	16,597.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	132,820.47	132,820.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	93,812.16	93,812.16	0.00	0.00	0.00	0.00
31XX Food Services	7,685.57	7,685.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,520.64	8,520.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,742.94	0.00	0.00	13,742.94	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	13,197.60	0.00	0.00	0.00	13,197.60	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	66,365.48	0.00	0.00	66,365.48	0.00	0.00
Totals	1,671,199.46	1,561,296.16	16,597.28	80,108.42	13,197.60	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,671,199.46					

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

45 Sanders 0882 Hot Springs Public Schls

0815 Hot Springs 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	405,201.14	405,201.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,131.91	2,131.91	0.00	0.00	0.00	0.00
222X Educational Media Services	14,398.41	14,398.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,014.97	58,014.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	82,024.52	82,024.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,419.93	10,581.19	15,838.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,574.84	143,574.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	70,314.28	70,314.28	0.00	0.00	0.00	0.00
31XX Food Services	92,677.33	92,677.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,606.56	10,606.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,153.30	45,153.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,460.75	0.00	0.00	15,460.75	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,798.40	0.00	0.00	0.00	8,798.40	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,796.00	0.00	0.00	1,796.00	0.00	0.00
Totals	976,572.34	934,678.45	15,838.74	17,256.75	8,798.40	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	976,572.34					

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

45 Sanders 0882 Hot Springs Public Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0814 Hot Springs Elem	Indirect/Direct	16,597.28 / 1,561,296.16	1.06%	<input type="text"/>		
	LE 0815 Hot Springs H S	Indirect/Direct	15,838.74 / 934,678.45	1.69%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
		0814 Hot Springs Elem	0.0409	0.0552	0.0115	0.0104	1.06%
		0815 Hot Springs H S	0.0149	0.0174	0.0165	0.0158	1.69%
Line C	Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
		0814 Hot Springs Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0815 Hot Springs 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	
		0814 Hot Springs Elem	0.0409	0.0552	0.0115	0.0104	<input type="text"/>
		0815 Hot Springs H S	0.0149	0.0174	0.0165	0.0158	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
		0814 Hot Springs Elem				2.44%	<input type="text"/>
		0815 Hot Springs H S				1.55%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
		0882 Hot Springs Public Schls				2.00%	<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

45 Sanders 0882 Hot Springs Public Schls

* 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.