



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

46 Sheridan 0885 Westby K-12 Schools

0819 Westby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,058,427.68	984,138.38	0.00	74,289.30	0.00	0.00
222X Educational Media Services	59,349.46	59,349.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,055.41	158,055.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	57,891.47	57,891.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,654.83	0.00	15,654.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	105,898.35	79,997.74	0.00	25,900.61	0.00	0.00
27XX Student Transportation Services	115,931.82	115,931.82	0.00	0.00	0.00	0.00
31XX Food Services	73,851.69	73,851.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,755.08	16,755.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,098.98	46,422.42	0.00	3,676.56	0.00	0.00
4XXX Facilities Acquisition and Construction Services	140,166.74	0.00	0.00	140,166.74	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,768.31	0.00	0.00	20,768.31	0.00	0.00
Totals	1,872,849.82	1,592,393.47	15,654.83	264,801.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,872,849.82					

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

46 Sheridan 0885 Westby K-12 Schools

Line A	Indirect/Direct	15,654.83 /	1,592,393.47	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0819 Westby K-12 Schools				0.98%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0819 Westby K-12 Schools	0.0129	0.0113	0.0101	0.0122	0.98%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0819 Westby K-12 Schools	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		
	0819 Westby K-12 Schools	0.0129	0.0113	0.0101	0.0122	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0819 Westby K-12 Schools					1.07%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0885 Westby K-12 Schools	Your Preliminary Rate by School System (SS) is:			1.07%	<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

46 Sheridan 0887 Medicine Lake K-12 Schools

0822 Medicine Lake K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,172,419.80	1,172,419.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,543.32	11,543.32	0.00	0.00	0.00	0.00
222X Educational Media Services	42,406.71	42,406.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,735.65	113,735.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,907.61	4,907.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,179.25	4,341.28	51,837.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	244,588.35	244,588.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	312,694.67	221,044.67	0.00	91,650.00	0.00	0.00
31XX Food Services	105,078.79	92,578.79	0.00	12,500.00	0.00	0.00
32XX Enterprise Services	6,996.57	6,996.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,907.42	20,907.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	52,925.43	52,925.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,000.00	0.00	0.00	20,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,294.16	0.00	0.00	22,294.16	0.00	0.00
Totals	2,186,677.73	1,988,395.60	51,837.97	146,444.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,186,677.73					

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

46 Sheridan 0887 Medicine Lake K-12 Schools

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0822 Medicine Lake K-12 Schools	Indirect/Direct 51,837.97 / 1,988,395.60 2.61%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	2011	2012	2013
	0822 Medicine Lake K-12 Schools	0.0241	0.0268
		0.0287	0.0264
			2.61%
Line C Approved Indirect Cost Rates	LE	2009	2010
	2011	2012	Reclassified Rate 2013
	0822 Medicine Lake K-12 Schools	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	
	0822 Medicine Lake K-12 Schools	0.0241	0.0268
		0.0287	0.0264
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	0822 Medicine Lake K-12 Schools		2.51%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	0887 Medicine Lake K-12 Schools	Your Preliminary Rate by School System (SS) is:	2.51%
		This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

* 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

46 Sheridan 0891 Plentywood K-12 Schools

0828 Plentywood K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,376,519.70	2,376,519.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	70,048.36	70,048.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,346.37	8,346.37	0.00	0.00	0.00	0.00
222X Educational Media Services	95,197.08	95,197.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	282,709.45	282,709.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	161,132.84	161,132.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,668.49	16,093.72	50,574.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	523,953.98	523,953.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	289,269.89	289,269.89	0.00	0.00	0.00	0.00
31XX Food Services	247,688.12	247,688.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	80,653.37	80,653.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	145,098.27	145,098.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	78,186.08	0.00	0.00	78,186.08	0.00	0.00
Totals	4,425,472.00	4,296,711.15	50,574.77	78,186.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,425,472.00					

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

46 Sheridan 0891 Plentywood K-12 Schools

Line A	Indirect/Direct	50,574.77 /	4,296,711.15	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0828 Plentywood K-12 Schools				1.18%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0828 Plentywood K-12 Schools	0.0109	0.0115	0.0116	0.0126	1.18%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0828 Plentywood K-12 Schools	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	
	0828 Plentywood K-12 Schools	0.0109	0.0115	0.0116	0.0126	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0828 Plentywood K-12 Schools				1.11%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0891 Plentywood K-12 Schools			Your Preliminary Rate by School System (SS) is:	1.11%	<input style="width: 100px; height: 20px;" type="text"/>
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