



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 53 Valley 0975 Glasgow K-12 Schools

#### 0926 Glasgow 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	4,735,389.53	4,710,707.53	0.00	24,682.00	0.00	0.00
21XX Support Services - Students	304,768.33	304,768.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	42,136.27	42,136.27	0.00	0.00	0.00	0.00
222X Educational Media Services	226,522.91	226,522.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	192,125.47	192,125.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	387,520.15	387,520.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	109,809.52	0.00	109,809.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	904,226.39	904,226.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	443,776.83	291,276.83	0.00	152,500.00	0.00	0.00
31XX Food Services	400,635.90	400,635.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	42,708.94	42,708.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	196,047.37	192,197.37	0.00	3,850.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,260.27	0.00	0.00	3,260.27	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,606.69	0.00	0.00	37,606.69	0.00	0.00
<b>Totals</b>	8,026,534.57	7,694,826.09	109,809.52	221,898.96	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>	8,026,534.57					

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

#### 53 Valley 0975 Glasgow K-12 Schools

Line A	Indirect/Direct	109,809.52 /	7,694,826.09	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0926 Glasgow K-12 Schools				1.43%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0926 Glasgow K-12 Schools	0.0153	0.0158	0.0150	0.0156	1.43%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0926 Glasgow 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		
	0926 Glasgow K-12 Schools	0.0153	0.0158	0.0150	0.0156	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0926 Glasgow K-12 Schools					1.44%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0975 Glasgow K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				1.44%	<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

#### 53 Valley 0976 Frazer Public Schools

#### 0927 Frazer 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	1,035,146.77	1,035,146.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	129,723.00	129,723.00	0.00	0.00	0.00	0.00
222X Educational Media Services	65,780.34	65,780.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,556.10	130,556.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,803.28	61,803.28	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	174,647.32	174,647.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,594.16	42,594.16	0.00	0.00	0.00	0.00
31XX Food Services	174,588.59	174,588.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,579.77	3,579.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,109.99	1,109.99	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>1,819,529.32</b>	<b>1,819,529.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,819,529.32					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 53 Valley 0976 Frazer Public Schools

#### 0928 Frazer 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	664,668.33	656,039.17	0.00	8,629.16	0.00	0.00
221X Improvement of Instruction Services	75,348.80	75,348.80	0.00	0.00	0.00	0.00
222X Educational Media Services	1,605.41	1,605.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,768.61	129,768.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,859.94	4,859.94	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,694.79	175,694.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,066.32	37,066.32	0.00	0.00	0.00	0.00
31XX Food Services	3,830.16	3,830.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,452.71	2,452.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	72,390.59	72,390.59	0.00	0.00	0.00	0.00
<b>Totals</b>	1,167,685.66	1,159,056.50	0.00	8,629.16	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,167,685.66					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 53 Valley 0976 Frazer Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0927 Frazer Elem	Indirect/Direct	0.00 / 1,819,529.32	0.00%			
	LE 0928 Frazer H S	Indirect/Direct	0.00 / 1,159,056.50	0.00%			
<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>
	0927 Frazer Elem		0.0000	0.0000	0.0000	0.0000	0.00%
	0928 Frazer H S		0.0000	0.0000	0.0000	0.0000	0.00%
<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>
	0927 Frazer Elem		0.0000	0.0000	0.0000	0.0000	
	0928 Frazer H S		0.0000	0.0447	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>	
	0927 Frazer Elem		0.0000	0.0000	0.0000	0.0000	
	0928 Frazer H S		0.0000	0.0447	0.0000	0.0000	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0927 Frazer Elem					0.00%	
	0928 Frazer H S					0.85%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0976 Frazer Public Schools					0.43%	

**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

#### 53 Valley 0976 Frazer 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

#### 53 Valley 0980 Hinsdale Public Schools

#### 0932 Hinsdale 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	474,871.24	473,660.03	0.00	1,211.21	0.00	0.00
222X Educational Media Services	1,022.58	1,022.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,139.98	86,139.98	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,487.97	83,187.97	0.00	4,300.00	0.00	0.00
27XX Student Transportation Services	114,409.54	47,714.54	0.00	66,695.00	0.00	0.00
31XX Food Services	60,699.91	60,699.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,490.20	1,490.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,115.17	5,115.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,066.33	0.00	0.00	3,066.33	0.00	0.00
<b>Totals</b>	834,302.92	759,030.38	0.00	75,272.54	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	834,302.92					

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

#### 53 Valley 0980 Hinsdale Public Schools

#### 0933 Hinsdale 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	342,227.05	341,162.91	0.00	1,064.14	0.00	0.00
21XX Support Services - Students	184.95	184.95	0.00	0.00	0.00	0.00
222X Educational Media Services	1,287.33	1,287.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,080.89	98,080.89	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,565.84	104,565.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,788.52	54,093.52	0.00	66,695.00	0.00	0.00
31XX Food Services	5,903.68	5,903.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,486.63	15,486.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,769.18	22,769.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	563.24	0.00	0.00	563.24	0.00	0.00
<b>Totals</b>	711,857.31	643,534.93	0.00	68,322.38	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	711,857.31					

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





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 53 Valley 0980 Hinsdale Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0932 Hinsdale Elem</b>	Indirect/Direct	0.00 / 759,030.38	0.00%	<input type="text"/>		
	<b>LE 0933 Hinsdale H S</b>	Indirect/Direct	0.00 / 643,534.93	0.00%	<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>
		0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	0.00%
		0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	0.00%
<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>
		0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0933 Hinsdale 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>	
		0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
		0932 Hinsdale Elem				0.00%	<input type="text"/>
		0933 Hinsdale H S				0.00%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
		0980 Hinsdale Public Schools				0.00%	<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.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 53 Valley 0980 Hinsdale 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.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 53 Valley 0981 Opheim K-12 Schools

#### 0935 Opheim 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	507,853.69	507,853.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,768.02	17,768.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,137.67	5,137.67	0.00	0.00	0.00	0.00
222X Educational Media Services	42,699.24	42,699.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,064.74	121,064.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,465.94	7,748.06	48,717.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	171,039.30	171,039.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	102,892.69	102,892.69	0.00	0.00	0.00	0.00
31XX Food Services	70,698.36	70,698.36	0.00	0.00	0.00	0.00
33XX Community Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,018.30	9,018.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,586.44	13,586.44	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,914.00	0.00	0.00	38,914.00	0.00	0.00
<b>Totals</b>	1,158,138.39	1,070,506.51	48,717.88	38,914.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,158,138.39					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 53 Valley 0981 Opheim K-12 Schools

Line A	Indirect/Direct	48,717.88 / 1,070,506.51	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0935 Opheim K-12 Schools			4.55%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0935 Opheim K-12 Schools	0.0404	0.0399	0.0420	0.0405	4.55%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0935 Opheim K-12 Schools	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	
	0935 Opheim K-12 Schools	0.0404	0.0399	0.0420	0.0405	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0935 Opheim K-12 Schools				3.96%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0981 Opheim K-12 Schools				3.96%	<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

#### 53 Valley 0982 Nashua K-12 Schools

#### 0937 Nashua 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	1,003,976.24	1,003,976.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,227.13	40,227.13	0.00	0.00	0.00	0.00
222X Educational Media Services	36,702.12	35,387.15	0.00	1,314.97	0.00	0.00
23XX Support Services - General Administration	128,396.10	128,396.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	56,121.24	55,046.70	0.00	1,074.54	0.00	0.00
25XX Support Services - Business	53,934.63	11,782.58	42,152.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	289,796.21	289,796.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,512.46	74,512.46	0.00	0.00	0.00	0.00
31XX Food Services	108,002.95	108,002.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,488.68	19,488.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,399.83	35,399.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,267.05	0.00	0.00	29,267.05	0.00	0.00
<b>Totals</b>	1,875,824.64	1,802,016.03	42,152.05	31,656.56	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>	1,875,824.64					

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

#### 53 Valley 0982 Nashua K-12 Schools

Line A	Indirect/Direct	42,152.05 /	1,802,016.03	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
<b>LE 0937 Nashua K-12 Schools</b>							
				2.34%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0937 Nashua K-12 Schools	0.0701	0.0869	0.0313	0.0253	2.34%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0937 Nashua K-12 Schools	0.0000	0.0869	0.0313	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		
	0937 Nashua K-12 Schools	0.0701	0.0869	0.0313	0.0253	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0937 Nashua K-12 Schools					4.50%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0982 Nashua K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				4.50%	<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

#### 53 Valley 0986 Lustre Elementary

#### 0941 Lustre 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	280,398.60	280,398.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,011.69	1,011.69	0.00	0.00	0.00	0.00
222X Educational Media Services	3,634.68	3,634.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,624.70	34,624.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	52,066.27	52,066.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	85,993.26	85,993.26	0.00	0.00	0.00	0.00
31XX Food Services	47,357.18	47,357.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	726.00	726.00	0.00	0.00	0.00	0.00
<b>Totals</b>	505,812.38	505,812.38	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	505,812.38					

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

#### 53 Valley 0986 Lustre Elementary

Line A	Indirect/Direct	0.00 /	505,812.38	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0941 Lustre Elem</b>							
<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>	
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<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>	
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; 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>		
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; 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>
	0941 Lustre Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0986 Lustre Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.00%</b>	<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.

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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.