



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0373 Glendive Public Schools

#### 0206 Glendive 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	4,352,992.44	4,352,992.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	366,823.80	366,823.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	151,197.19	151,197.19	0.00	0.00	0.00	0.00
222X Educational Media Services	264,560.63	264,560.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,579.20	159,579.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	457,615.67	457,615.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,201.78	4,748.26	43,453.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	671,793.06	664,543.06	0.00	7,250.00	0.00	0.00
27XX Student Transportation Services	527,547.11	447,995.11	0.00	79,552.00	0.00	0.00
31XX Food Services	446,675.28	446,675.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,470.59	1,470.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	82,365.71	82,365.71	0.00	0.00	0.00	0.00
<b>Totals</b>	7,530,822.46	7,400,566.94	43,453.52	86,802.00	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>	7,530,822.46					

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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0373 Glendive Public Schools

#### 0207 Dawson 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	1,742,861.44	1,731,860.88	0.00	11,000.56	0.00	0.00
21XX Support Services - Students	223,212.73	223,212.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	289.60	289.60	0.00	0.00	0.00	0.00
222X Educational Media Services	153,513.91	153,513.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,050.14	96,050.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	272,919.02	272,919.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,760.31	0.00	42,760.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	513,260.91	513,260.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	174,747.04	174,747.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58,862.50	58,862.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	154,649.04	154,649.04	0.00	0.00	0.00	0.00
<b>Totals</b>	3,433,126.64	3,379,365.77	42,760.31	11,000.56	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>	3,433,126.64					

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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0373 Glendive Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0206 Glendive Elem</b>	Indirect/Direct	43,453.52 / 7,400,566.94	0.59%	<input type="text"/>		
	<b>LE 0207 Dawson H S</b>	Indirect/Direct	42,760.31 / 3,379,365.77	1.27%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
		0206 Glendive Elem	0.0077	0.0074	0.0049	0.0100	0.59%
		0207 Dawson H S	0.0162	0.0168	0.0091	0.0100	1.27%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
		0206 Glendive Elem	0.0077	0.0075	0.0000	0.0000	<input type="text"/>
		0207 Dawson H S	0.0162	0.0208	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
		0206 Glendive Elem	0.0077	0.0075	0.0049	0.0100	<input type="text"/>
		0207 Dawson H S	0.0162	0.0208	0.0091	0.0100	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
		0206 Glendive Elem				0.68%	<input type="text"/>
		0207 Dawson H S				1.31%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
		0373 Glendive Public Schools				1.00%	<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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0373 Glendive 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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0381 Bloomfield Elementary

#### 0215 Bloomfield Elem

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	64,604.23	61,797.24	0.00	2,806.99	0.00	0.00
221X Improvement of Instruction Services	2,802.73	2,802.73	0.00	0.00	0.00	0.00
222X Educational Media Services	61.29	61.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,724.13	18,724.13	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,896.04	10,601.67	0.00	1,294.37	0.00	0.00
27XX Student Transportation Services	257.25	257.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,517.54	0.00	0.00	1,517.54	0.00	0.00
<b>Totals</b>	99,863.21	94,244.31	0.00	5,618.90	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>	99,863.21					

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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0381 Bloomfield Elementary

Line A	Indirect/Direct	0.00 /	94,244.31	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0215 Bloomfield Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0215 Bloomfield 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>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>		
	0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0215 Bloomfield Elem					0.00%	<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>	
	0381 Bloomfield Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	<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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0382 Lindsay Elementary

#### 0216 Lindsay 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	118,001.65	118,001.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,219.00	5,219.00	0.00	0.00	0.00	0.00
222X Educational Media Services	240.98	240.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,500.98	10,500.98	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,185.14	71,185.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	7,027.32	7,027.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,468.65	0.00	0.00	3,468.65	0.00	0.00
<b>Totals</b>	215,643.72	212,175.07	0.00	3,468.65	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>	215,643.72					

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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0382 Lindsay Elementary

Line A	Indirect/Direct	0.00 /	212,175.07	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0216 Lindsay Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0216 Lindsay Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0216 Lindsay 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>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0216 Lindsay 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>2014</b>	<b>LE Reclassified Rate</b>
	0216 Lindsay 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>	
	0382 Lindsay Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	<input style="width: 50px; 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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0393 Richey Public Schools

#### 0227 Richey 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	417,414.10	417,414.10	0.00	0.00	0.00	0.00
222X Educational Media Services	4,661.00	4,661.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,802.00	54,802.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,339.00	9,339.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,319.19	1,700.00	9,322.19	297.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,311.00	71,311.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	59,738.00	59,738.00	0.00	0.00	0.00	0.00
31XX Food Services	12,983.00	12,983.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,845.00	2,845.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,606.75	24,606.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	65,246.00	0.00	0.00	65,246.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	58,954.00	0.00	0.00	58,954.00	0.00	0.00
<b>Totals</b>	793,219.04	659,399.85	9,322.19	124,497.00	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>	793,219.04					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0393 Richey Public Schools

#### 0228 Richey 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	252,910.16	252,835.16	0.00	75.00	0.00	0.00
222X Educational Media Services	4,948.00	4,157.00	0.00	791.00	0.00	0.00
23XX Support Services - General Administration	99,278.75	99,278.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,287.00	4,533.00	39,754.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,010.00	87,010.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	38,631.00	38,631.00	0.00	0.00	0.00	0.00
31XX Food Services	65,572.00	65,572.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,775.00	5,775.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	91,362.14	91,362.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,802.00	0.00	0.00	8,802.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,054.00	0.00	0.00	2,054.00	0.00	0.00
<b>Totals</b>	700,630.05	649,154.05	39,754.00	11,722.00	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>	700,630.05					

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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0393 Richey Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0227 Richey Elem	Indirect/Direct	9,322.19 / 659,399.85	1.41%	<input type="text"/>		
	LE 0228 Richey H S	Indirect/Direct	39,754.00 / 649,154.05	6.12%	<input type="text"/>		
<b>Line B</b>	<b>Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
		0227 Richey Elem	0.0340	0.0616	0.0230	0.0374	1.41%
		0228 Richey H S	0.0418	0.0510	0.0435	0.0374	6.12%
<b>Line C</b>	<b>Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
		0227 Richey Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0228 Richey H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D</b>	<b>Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
		0227 Richey Elem	0.0340	0.0616	0.0230	0.0374	<input type="text"/>
		0228 Richey H S	0.0418	0.0510	0.0435	0.0374	<input type="text"/>
<b>Line E</b>	<b>Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
		0227 Richey Elem				3.23%	<input type="text"/>
		0228 Richey H S				4.46%	<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>
		0393 Richey Public Schools				3.85%	<input type="text"/>

**Your Preliminary Rate by School System (SS) is:**  
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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 11 Dawson 0393 Richey 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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 1029 Deer Creek Elementary

#### 1193 Deer 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	195,640.47	195,640.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,782.80	2,782.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,557.45	7,557.45	0.00	0.00	0.00	0.00
222X Educational Media Services	1,473.63	1,473.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,869.27	18,869.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,187.97	1,187.97	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,602.12	23,602.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,696.54	2,696.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,202.98	0.00	0.00	5,202.98	0.00	0.00
<b>Totals</b>	259,013.23	253,810.25	0.00	5,202.98	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>	259,013.23					

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 FY2013-14 Using FY12 Expenditures

#### 11 Dawson 1029 Deer Creek Elementary

Line A	Indirect/Direct	0.00 /	253,810.25	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 1193 Deer Creek Elem <span style="float: right;"><input style="width: 100px; height: 20px;" type="text"/></span>							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	1193 Deer Creek Elem					0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1029 Deer Creek Elementary					0.00%	<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.

\* 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.