



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

14 Fergus 0420 Lewistown Public Schools

0258 Lewistown 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	4,092,337.34	4,074,365.34	0.00	17,972.00	0.00	0.00
21XX Support Services - Students	306,186.83	306,186.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	127,234.68	127,234.68	0.00	0.00	0.00	0.00
222X Educational Media Services	198,711.69	198,711.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	152,059.42	152,059.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	439,133.93	439,133.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	325,276.11	46,450.67	272,351.23	6,474.21	0.00	0.00
26XX Operation and Maintenance of Plant Services	766,465.39	753,074.51	0.00	13,390.88	0.00	0.00
27XX Student Transportation Services	529,170.82	456,867.08	0.00	72,303.74	0.00	0.00
31XX Food Services	650,265.73	641,196.25	0.00	9,069.48	0.00	0.00
33XX Community Services	7.92	7.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,705.53	8,705.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,740.47	56,740.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	94,708.80	0.00	0.00	94,708.80	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	79,695.66	0.00	0.00	79,695.66	0.00	0.00
9999 Undistributed	309.56	309.56	0.00	0.00	0.00	0.00
Totals	7,827,009.88	7,261,043.88	272,351.23	293,614.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,827,009.88					

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

14 Fergus 0420 Lewistown Public Schools

0259 Fergus 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	1,917,437.49	1,917,437.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	166,249.77	166,249.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	37,857.04	37,857.04	0.00	0.00	0.00	0.00
222X Educational Media Services	128,621.17	128,621.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,908.01	129,908.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	346,717.59	337,731.59	0.00	8,986.00	0.00	0.00
25XX Support Services - Business	185,596.25	19,462.33	162,945.13	3,188.79	0.00	0.00
26XX Operation and Maintenance of Plant Services	650,788.78	632,447.90	0.00	18,340.88	0.00	0.00
27XX Student Transportation Services	518,769.58	252,484.32	0.00	266,285.26	0.00	0.00
33XX Community Services	3,438.52	3,438.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50,945.88	50,945.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	167,255.12	147,705.12	0.00	19,550.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,870.65	0.00	0.00	23,870.65	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,188.17	0.00	0.00	9,188.17	0.00	0.00
9999 Undistributed	65.03	65.03	0.00	0.00	0.00	0.00
Totals	4,336,709.05	3,824,354.17	162,945.13	349,409.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,336,709.05					

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

14 Fergus 0420 Lewistown Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0258 Lewistown Elem	Indirect/Direct	272,351.23 / 7,261,043.88	3.75%		
	LE 0259 Fergus H S	Indirect/Direct	162,945.13 / 3,824,354.17	4.26%		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0258 Lewistown Elem	0.0376	0.0412	0.0374	0.0420	3.75%
	0259 Fergus H S	0.0442	0.0440	0.0482	0.0420	4.26%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0258 Lewistown Elem	0.0405	0.0571	0.0000	0.0420	
	0259 Fergus H S	0.0612	0.0651	0.0000	0.0420	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0258 Lewistown Elem	0.0405	0.0571	0.0374	0.0420	
	0259 Fergus H S	0.0612	0.0651	0.0482	0.0420	
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0258 Lewistown Elem				4.08%	
	0259 Fergus H S				4.92%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0420 Lewistown Public Schools				4.50%	

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

14 Fergus 0420 Lewistown 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

14 Fergus 0425 Deerfield Elementary

0264 Deerfield 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	64,667.78	64,667.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,937.01	5,937.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,494.40	0.00	5,494.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,021.68	3,021.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58.10	58.10	0.00	0.00	0.00	0.00
31XX Food Services	12,715.23	12,715.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,098.45	3,098.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,282.71	0.00	0.00	3,282.71	0.00	0.00
Totals	98,275.36	89,498.25	5,494.40	3,282.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	98,275.36					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

14 Fergus 0425 Deerfield Elementary

Line A	Indirect/Direct	5,494.40 /	89,498.25	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0264 Deerfield Elem				6.14%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0264 Deerfield Elem	0.0659	0.0493	0.0652	0.0542	6.14%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0264 Deerfield 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		
	0264 Deerfield Elem	0.0659	0.0493	0.0652	0.0542	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0264 Deerfield Elem					5.62%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0425 Deerfield Elementary	Your Preliminary Rate by School System (SS) is:			5.62%	<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.

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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

14 Fergus 0429 Grass Range Public Schls

0268 Grass Range 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	253,033.21	253,033.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	421.21	421.21	0.00	0.00	0.00	0.00
222X Educational Media Services	14,107.09	14,107.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	41,090.78	41,090.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	15,239.05	15,239.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,944.08	5,922.60	19,021.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	79,176.46	79,176.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	128,267.80	62,267.80	0.00	66,000.00	0.00	0.00
31XX Food Services	46,907.28	46,907.28	0.00	0.00	0.00	0.00
32XX Enterprise Services	2,744.27	2,744.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,981.56	11,981.56	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,326.76	0.00	0.00	7,326.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,301.80	430.10	0.00	9,871.70	0.00	0.00
Totals	635,541.35	533,321.41	19,021.48	83,198.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	635,541.35					

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

14 Fergus 0429 Grass Range Public Schls

0269 Grass Range 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	310,555.10	310,555.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	428.29	428.29	0.00	0.00	0.00	0.00
222X Educational Media Services	2,720.69	2,720.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	42,148.27	42,148.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,654.90	14,654.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,911.87	5,890.19	18,021.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,808.98	73,808.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,858.66	53,858.66	0.00	26,000.00	0.00	0.00
31XX Food Services	18,170.88	18,170.88	0.00	0.00	0.00	0.00
32XX Enterprise Services	2,708.12	2,708.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	203.31	203.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,555.88	19,555.88	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	45,641.75	0.00	0.00	45,641.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,602.87	61.00	0.00	3,541.87	0.00	0.00
Totals	637,969.57	544,764.27	18,021.68	75,183.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	637,969.57					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

14 Fergus 0429 Grass Range Public Schls

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0268 Grass Range Elem	Indirect/Direct	19,021.48 / 533,321.41	3.57%	<input type="text"/>		
	LE 0269 Grass Range H S	Indirect/Direct	18,021.68 / 544,764.27	3.31%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0268 Grass Range Elem		0.0318	0.0284	0.0224	0.0316	3.57%
	0269 Grass Range H S		0.0315	0.0406	0.0303	0.0316	3.31%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0268 Grass Range Elem		0.0318	0.0284	0.0130	0.0316	<input type="text"/>
	0269 Grass Range H S		0.0315	0.0406	0.0291	0.0316	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
	0268 Grass Range Elem		0.0318	0.0284	0.0224	0.0316	<input type="text"/>
	0269 Grass Range H S		0.0315	0.0406	0.0303	0.0316	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0268 Grass Range Elem					2.85%	<input type="text"/>
	0269 Grass Range H S					3.17%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0429 Grass Range Public Schls					3.01%	<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 FY2013-14 Using FY12 Expenditures

14 Fergus 0429 Grass Range 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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

14 Fergus 0432 King Colony Elementary

0272 King Colony 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	56,219.59	56,219.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,005.66	1,005.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,724.27	0.00	3,724.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,934.99	8,934.99	0.00	0.00	0.00	0.00
31XX Food Services	9,910.36	9,910.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,164.92	0.00	0.00	5,164.92	0.00	0.00
Totals	84,959.79	76,070.60	3,724.27	5,164.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	84,959.79					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

14 Fergus 0432 King Colony Elementary

Line A	Indirect/Direct	3,724.27 /	76,070.60	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0272 King Colony Elem				4.90%		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0272 King Colony Elem	0.0727	0.0804	0.0864	0.0699	4.90%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0272 King Colony Elem	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0272 King Colony Elem	0.0727	0.0804	0.0864	0.0699	
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0272 King Colony Elem				6.81%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0432 King Colony Elementary	Your Preliminary Rate by School System (SS) is:			6.81%	
	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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

14 Fergus 0433 Moore Public Schools

0273 Moore 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	411,000.53	411,000.53	0.00	0.00	0.00	0.00
222X Educational Media Services	972.79	972.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,896.08	86,896.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,291.44	0.00	15,291.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	63,978.07	63,978.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	106,503.92	37,721.80	0.00	68,782.12	0.00	0.00
31XX Food Services	47,741.99	47,741.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,616.18	2,616.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	21,000.00	0.00	0.00	21,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,366.45	0.00	0.00	1,366.45	0.00	0.00
Totals	757,367.45	650,927.44	15,291.44	91,148.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	757,367.45					

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 FY2013-14 Using FY12 Expenditures

14 Fergus 0433 Moore Public Schools

0274 Moore 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	470,372.03	470,372.03	0.00	0.00	0.00	0.00
222X Educational Media Services	644.15	644.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,715.75	68,715.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,248.39	12,056.63	18,191.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	85,961.41	85,961.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	112,034.35	42,008.56	0.00	70,025.79	0.00	0.00
31XX Food Services	10,398.61	10,398.61	0.00	0.00	0.00	0.00
32XX Enterprise Services	8,838.50	8,838.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,046.54	8,046.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,522.52	23,522.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	21,000.00	0.00	0.00	21,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,154.41	0.00	0.00	1,154.41	0.00	0.00
9999 Undistributed	15.15	15.15	0.00	0.00	0.00	0.00
Totals	840,951.81	730,579.85	18,191.76	92,180.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	840,951.81					

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 FY2013-14 Using FY12 Expenditures

14 Fergus 0433 Moore Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0273 Moore Elem	Indirect/Direct	15,291.44 / 650,927.44	2.35%	<input type="text"/>		
	LE 0274 Moore H S	Indirect/Direct	18,191.76 / 730,579.85	2.49%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0273 Moore Elem		0.0160	0.0158	0.0330	0.0187	2.35%
	0274 Moore H S		0.0184	0.0150	0.0218	0.0187	2.49%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0273 Moore Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0274 Moore H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
	0273 Moore Elem		0.0160	0.0158	0.0330	0.0187	<input type="text"/>
	0274 Moore H S		0.0184	0.0150	0.0218	0.0187	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0273 Moore Elem					2.03%	<input type="text"/>
	0274 Moore H S					1.88%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0433 Moore Public Schools					1.96%	<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.

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

14 Fergus 0433 Moore 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

14 Fergus 0438 Roy K-12 Schools

0280 Roy 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	441,070.52	441,070.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,879.44	9,879.44	0.00	0.00	0.00	0.00
222X Educational Media Services	17,464.44	17,464.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	161,556.84	161,556.84	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	131,748.48	131,748.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	104,643.52	80,143.52	0.00	24,500.00	0.00	0.00
31XX Food Services	40,800.32	40,800.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,696.59	24,696.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,107.29	0.00	0.00	13,107.29	0.00	0.00
Totals	944,967.44	907,360.15	0.00	37,607.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	944,967.44					

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

14 Fergus 0438 Roy K-12 Schools

Line A	Indirect/Direct	0.00 /	907,360.15	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0280 Roy K-12 Schools							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0280 Roy K-12 Schools	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	2010	2011	2012	2013		
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0280 Roy K-12 Schools					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0438 Roy K-12 Schools	Your Preliminary Rate by School System (SS) is:				0.00%	<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 FY2013-14 Using FY12 Expenditures

14 Fergus 0439 Denton Public Schools

0281 Denton 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	406,956.79	406,956.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,676.62	12,676.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	204.25	204.25	0.00	0.00	0.00	0.00
222X Educational Media Services	3,266.87	3,266.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,958.17	63,958.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,403.01	13,403.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,081.14	6,273.78	22,807.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	105,710.99	105,710.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,017.78	90,017.78	0.00	0.00	0.00	0.00
31XX Food Services	70,303.68	70,303.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	503.42	503.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,811.75	5,811.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,723.12	0.00	0.00	2,723.12	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,213.31	0.00	0.00	1,213.31	0.00	0.00
Totals	805,830.90	779,087.11	22,807.36	3,936.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	805,830.90					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

14 Fergus 0439 Denton Public Schools

0282 Denton 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	348,630.67	348,630.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,806.86	12,806.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	65.77	65.77	0.00	0.00	0.00	0.00
222X Educational Media Services	3,643.82	3,643.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,786.87	82,786.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,797.65	16,797.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,380.04	6,004.44	23,375.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	108,378.46	108,378.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,960.34	60,960.34	0.00	0.00	0.00	0.00
31XX Food Services	22,203.35	22,203.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,343.49	13,343.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,950.21	27,950.21	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,213.31	0.00	0.00	1,213.31	0.00	0.00
Totals	728,160.84	703,571.93	23,375.60	1,213.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	728,160.84					

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

14 Fergus 0439 Denton Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0281 Denton Elem	Indirect/Direct	22,807.36 / 779,087.11	2.93%	<input type="text"/>		
	LE 0282 Denton H S	Indirect/Direct	23,375.60 / 703,571.93	3.32%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
		0281 Denton Elem	0.0205	0.0245	0.0216	0.0308	2.93%
		0282 Denton H S	0.0641	0.0359	0.0279	0.0308	3.32%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
		0281 Denton Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0282 Denton H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
		0281 Denton Elem	0.0205	0.0245	0.0216	0.0308	<input type="text"/>
		0282 Denton H S	0.0641	0.0359	0.0279	0.0308	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
		0281 Denton Elem				2.41%	<input type="text"/>
		0282 Denton H S				3.65%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0439 Denton Public Schools				3.03%	<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

14 Fergus 0439 Denton 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

14 Fergus 0445 Spring Creek Colony Elem

0288 Spring Creek Colony 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	52,156.84	52,156.84	0.00	0.00	0.00	0.00
222X Educational Media Services	10,563.16	10,563.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	939.88	939.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,224.13	0.00	6,224.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,486.63	12,486.63	0.00	0.00	0.00	0.00
31XX Food Services	11,733.02	11,733.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	829.26	829.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,164.92	0.00	0.00	5,164.92	0.00	0.00
Totals	100,097.84	88,708.79	6,224.13	5,164.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	100,097.84					

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

14 Fergus 0445 Spring Creek Colony Elem

Line A	Indirect/Direct	6,224.13 /	88,708.79	2014 Calculated Rate	7.02%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0288 Spring Creek Colony Elem							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0288 Spring Creek Colony Elem	0.0998	0.0916	0.0954	0.0833	7.02%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0288 Spring Creek Colony 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	2010	2011	2012	2013	Reclassified Rate 2014	
	0288 Spring Creek Colony Elem	0.0998	0.0916	0.0954	0.0833	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0288 Spring Creek Colony Elem					8.37%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0445 Spring Creek Colony Elem	Your Preliminary Rate by School System (SS) is:				8.37%	<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 FY2013-14 Using FY12 Expenditures

14 Fergus 0447 Winifred K-12 Schools

0291 Winifred 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	618,733.81	618,733.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,811.57	8,811.57	0.00	0.00	0.00	0.00
222X Educational Media Services	63,515.53	63,515.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	126,321.68	126,321.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,739.42	0.00	35,739.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,537.97	126,483.25	0.00	15,054.72	0.00	0.00
27XX Student Transportation Services	110,323.51	110,323.51	0.00	0.00	0.00	0.00
31XX Food Services	56,785.64	56,785.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,410.45	11,410.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,708.84	21,708.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	73,599.37	0.00	0.00	73,599.37	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,719.84	0.00	0.00	13,719.84	0.00	0.00
Totals	1,282,207.63	1,144,094.28	35,739.42	102,373.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,282,207.63					

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

14 Fergus 0447 Winifred K-12 Schools

Line A	Indirect/Direct	35,739.42 /	1,144,094.28	2014 Calculated Rate 3.12%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0291 Winifred K-12 Schools						
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0291 Winifred K-12 Schools	0.0267	0.0261	0.0243	0.0280	3.12%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0291 Winifred K-12 Schools	0.0185	0.0403	0.0301	0.0280	<input style="width: 50px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0291 Winifred K-12 Schools	0.0267	0.0403	0.0301	0.0280	<input style="width: 50px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0291 Winifred K-12 Schools				2.97%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0447 Winifred K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.97%	<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 FY2013-14 Using FY12 Expenditures

14 Fergus 1050 Ayers Elementary

1218 Ayers 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	71,451.89	71,451.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,008.47	8,008.47	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,824.72	16,824.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,301.30	1,301.30	0.00	0.00	0.00	0.00
31XX Food Services	15,062.46	15,062.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,238.12	4,238.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,351.23	0.00	0.00	5,351.23	0.00	0.00
9999 Undistributed	1,095.41	1,095.41	0.00	0.00	0.00	0.00
Totals	123,333.60	117,982.37	0.00	5,351.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	123,333.60					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

14 Fergus 1050 Ayers Elementary

Line A	Indirect/Direct	0.00 /	117,982.37	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
<div style="border: 1px solid black; width: 100px; height: 20px; margin: auto;"></div>							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	1218 Ayers 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	
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	1218 Ayers Elem					0.00%	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1050 Ayers Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>
	This same rate is applied to both EL and HS in the same SS.						

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