



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

37 Pondera 0767 Heart Butte K-12 Schools

1226 Heart Butte 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	1,322,817.01	1,322,817.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	254,230.67	254,230.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,826.24	9,826.24	0.00	0.00	0.00	0.00
222X Educational Media Services	91,899.50	91,899.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	185,512.97	185,512.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	175,284.97	175,284.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,416.50	0.00	78,416.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	434,314.72	434,314.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	188,098.29	188,098.29	0.00	0.00	0.00	0.00
31XX Food Services	205,697.17	205,697.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	757.92	757.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	117,970.47	117,970.47	0.00	0.00	0.00	0.00
Totals	3,064,826.43	2,986,409.93	78,416.50	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,064,826.43					

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

37 Pondera 0767 Heart Butte K-12 Schools

Line A	Indirect/Direct	78,416.50 /	2,986,409.93	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 1226 Heart Butte K-12 Schools				2.63%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	1226 Heart Butte K-12 Schools	0.0289	0.0409	0.0584	0.0368	2.63%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	1226 Heart Butte 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	2010	2011	2012	2013	
	1226 Heart Butte K-12 Schools	0.0289	0.0409	0.0584	0.0368	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	1226 Heart Butte K-12 Schools				3.63%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0767 Heart Butte K-12 Schools	Your Preliminary Rate by School System (SS) is:			3.63%	<input 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

37 Pondera 0768 Dupuyer Elementary

0671 Dupuyer 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	78,184.73	78,184.73	0.00	0.00	0.00	0.00
222X Educational Media Services	540.00	540.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,782.09	1,620.00	17,162.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,085.32	27,085.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,269.70	27,234.70	0.00	24,035.00	0.00	0.00
31XX Food Services	16,458.35	16,458.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Totals	193,320.19	151,123.10	17,162.09	25,035.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	193,320.19					

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

37 Pondera 0768 Dupuyer Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0671 Dupuyer Elem	11.36%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011
	0671 Dupuyer Elem	0.0802	0.0662
Line C Approved Indirect Cost Rates	LE	2010	2011
	0671 Dupuyer Elem	0.0000	0.0000
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011
	0671 Dupuyer Elem	0.0802	0.0662
Line E Five Year Average with 5% Discount	LE	2012	2013
	0671 Dupuyer Elem	0.0691	0.0751
Line F Average of LE's contained under one School System Code (SS)		2014	LE Reclassified Rate
		7.68%	<input style="width: 100px; height: 20px;" type="text"/>
	0768 Dupuyer Elementary	Your Preliminary Rate by School System (SS) is:	7.68%
		This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

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

Line D: Copy the higher value by LE from Lines B or C.

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

37 Pondera 0771 Conrad Public Schools

0674 Conrad 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	1,990,946.17	1,990,946.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	322,292.88	322,292.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,059.72	5,059.72	0.00	0.00	0.00	0.00
222X Educational Media Services	145,034.09	145,034.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,725.57	102,725.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	234,408.31	234,408.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,850.76	3,660.47	98,190.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	335,118.31	331,173.51	0.00	3,944.80	0.00	0.00
27XX Student Transportation Services	128,898.30	128,898.30	0.00	0.00	0.00	0.00
31XX Food Services	221,341.29	221,341.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,513.26	10,513.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,032.37	44,032.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,832.22	0.00	0.00	4,832.22	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,558.00	0.00	0.00	6,558.00	0.00	0.00
Totals	3,653,611.25	3,540,085.94	98,190.29	15,335.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,653,611.25					

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

37 Pondera 0771 Conrad Public Schools

0675 Conrad 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	980,839.90	969,303.90	0.00	11,536.00	0.00	0.00
21XX Support Services - Students	71,110.32	71,110.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,511.01	4,511.01	0.00	0.00	0.00	0.00
222X Educational Media Services	76,624.73	76,624.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,891.07	65,891.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	142,952.90	142,952.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,958.85	2,440.32	64,518.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	331,084.48	319,907.28	0.00	11,177.20	0.00	0.00
27XX Student Transportation Services	95,802.40	95,802.40	0.00	0.00	0.00	0.00
31XX Food Services	10,600.00	10,600.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	42,679.60	42,679.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	142,450.88	142,450.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,427.00	0.00	0.00	20,427.00	0.00	0.00
Totals	2,051,933.14	1,944,274.41	64,518.53	43,140.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,051,933.14					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

37 Pondera 0771 Conrad Public Schools

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0674 Conrad Elem	Indirect/Direct 98,190.29 / 3,540,085.94	2.77%	<input type="text"/>		
	LE 0675 Conrad H S	Indirect/Direct 64,518.53 / 1,944,274.41	3.32%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0674 Conrad Elem	0.0278	0.0282	0.0265	0.0337	2.77%
	0675 Conrad H S	0.0326	0.0347	0.0302	0.0337	3.32%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0674 Conrad Elem	0.0478	0.0000	0.0000	0.0000	<input type="text"/>
	0675 Conrad H S	0.0554	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0674 Conrad Elem	0.0478	0.0282	0.0265	0.0337	<input type="text"/>
	0675 Conrad H S	0.0554	0.0347	0.0302	0.0337	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0674 Conrad Elem				3.11%	<input type="text"/>
	0675 Conrad H S				3.56%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0771 Conrad Public Schools				3.34%	<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

37 Pondera 0771 Conrad 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.

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

37 Pondera 0775 Valier Public Schools

0679 Valier 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	728,714.73	728,714.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,043.08	5,043.08	0.00	0.00	0.00	0.00
222X Educational Media Services	47,415.48	47,415.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,084.75	98,084.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,567.96	77,567.96	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	156,815.05	156,815.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	64,768.75	64,768.75	0.00	0.00	0.00	0.00
31XX Food Services	90,863.32	90,863.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,296.59	7,296.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,363.30	15,363.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,053.37	0.00	0.00	2,053.37	0.00	0.00
Totals	1,293,986.38	1,291,933.01	0.00	2,053.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,293,986.38					

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 FY2013-14 Using FY12 Expenditures

37 Pondera 0775 Valier Public Schools

0680 Valier 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	518,269.39	518,269.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,980.00	1,980.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	155.00	155.00	0.00	0.00	0.00	0.00
222X Educational Media Services	68,054.08	68,054.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,158.21	84,158.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,026.17	53,026.17	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	88,944.28	88,944.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,039.46	65,039.46	0.00	0.00	0.00	0.00
31XX Food Services	19,531.97	19,531.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,015.28	21,015.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,923.88	49,923.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,010.12	0.00	0.00	1,010.12	0.00	0.00
Totals	971,107.84	970,097.72	0.00	1,010.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	971,107.84					

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

37 Pondera 0775 Valier Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0679 Valier Elem	Indirect/Direct	0.00 / 1,291,933.01	0.00%	<input type="text"/>	
	LE 0680 Valier H S	Indirect/Direct	0.00 / 970,097.72	0.00%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	0.00%
	0680 Valier H S	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0680 Valier 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	
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0680 Valier H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2014	LE Reclassified Rate
	0679 Valier Elem	0.00%	<input type="text"/>
	0680 Valier H S	0.00%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS)	SS Reclassified Rate
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0775 Valier Public Schools	Your Preliminary Rate by School System (SS) is:	0.00%	<input type="text"/>
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

37 Pondera 0775 Valier 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

37 Pondera 0778 Miami Elementary

0684 Miami 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	84,331.91	84,331.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,901.23	18,901.23	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,750.55	5,750.55	0.00	0.00	0.00	0.00
Totals	108,983.69	108,983.69	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	108,983.69					

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

37 Pondera 0778 Miami Elementary

Line A	Indirect/Direct	0.00 /	108,983.69	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0684 Miami Elem							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0684 Miami Elem	0.0000	0.0026	0.0000	0.0005	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0684 Miami 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		
	0684 Miami Elem	0.0000	0.0026	0.0000	0.0005	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0684 Miami Elem					0.06%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0778 Miami Elementary	Your Preliminary Rate by School System (SS) is:				0.06%	<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.