



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

48 Stillwater 0908 Park City Public Schools

0846 Park City 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	1,223,672.07	1,223,672.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,623.67	38,623.67	0.00	0.00	0.00	0.00
222X Educational Media Services	23,349.97	23,349.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,021.97	24,021.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	84,962.61	84,962.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,483.69	0.00	58,483.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	200,722.19	200,722.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	175,788.44	175,788.44	0.00	0.00	0.00	0.00
31XX Food Services	113,583.20	113,583.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,409.69	3,409.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,151.88	29,151.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,339.00	0.00	0.00	14,339.00	0.00	0.00
Totals	1,990,108.38	1,917,285.69	58,483.69	14,339.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,990,108.38					

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

48 Stillwater 0908 Park City Public Schools

0847 Park City 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	517,116.36	511,430.59	0.00	5,685.77	0.00	0.00
21XX Support Services - Students	12,427.39	12,427.39	0.00	0.00	0.00	0.00
222X Educational Media Services	31,682.82	31,682.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	22,203.84	22,203.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,369.50	33,369.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,771.33	0.00	39,771.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,166.51	136,166.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	162,190.13	162,190.13	0.00	0.00	0.00	0.00
31XX Food Services	926.20	926.20	0.00	0.00	0.00	0.00
33XX Community Services	295.37	295.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,016.57	10,016.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	74,981.77	73,868.91	0.00	1,112.86	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	750.00	0.00	0.00	750.00	0.00	0.00
Totals	1,041,897.79	994,577.83	39,771.33	7,548.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,041,897.79					

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

48 Stillwater 0908 Park City Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0846 Park City Elem	Indirect/Direct	58,483.69 / 1,917,285.69	3.05%	<input type="text"/>		
	LE 0847 Park City H S	Indirect/Direct	39,771.33 / 994,577.83	4.00%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0846 Park City Elem		0.0378	0.0265	0.0430	0.0483	3.05%
	0847 Park City H S		0.0913	0.0649	0.0500	0.0483	4.00%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0846 Park City Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0847 Park City 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	
	0846 Park City Elem		0.0378	0.0265	0.0430	0.0483	<input type="text"/>
	0847 Park City H S		0.0913	0.0649	0.0500	0.0483	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0846 Park City Elem					3.54%	<input type="text"/>
	0847 Park City H S					5.60%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0908 Park City Public Schools					4.57%	<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

48 Stillwater 0908 Park City 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

48 Stillwater 0909 Columbus Public Schools

0848 Columbus 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	2,112,464.99	2,062,464.99	0.00	50,000.00	0.00	0.00
21XX Support Services - Students	90,582.45	90,582.45	0.00	0.00	0.00	0.00
222X Educational Media Services	293,368.46	293,368.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,272.53	70,272.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	283,063.42	283,063.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,583.40	0.00	48,583.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	606,535.57	606,535.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	243,570.73	202,570.73	0.00	41,000.00	0.00	0.00
31XX Food Services	217,005.47	217,005.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,603.48	7,603.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,234.32	29,234.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,577.76	0.00	0.00	20,577.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,617.32	0.00	0.00	7,617.32	0.00	0.00
Totals	4,030,479.90	3,862,701.42	48,583.40	119,195.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,030,479.90					

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

48 Stillwater 0909 Columbus Public Schools

0849 Columbus 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	1,343,178.94	1,293,178.94	0.00	50,000.00	0.00	0.00
21XX Support Services - Students	65,828.19	65,828.19	0.00	0.00	0.00	0.00
222X Educational Media Services	105,227.16	105,227.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,493.44	43,493.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	144,199.60	144,199.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,631.51	0.00	16,631.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	324,813.01	324,813.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	185,672.16	144,672.16	0.00	41,000.00	0.00	0.00
31XX Food Services	1,693.08	1,693.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	51,102.25	51,102.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	124,256.42	124,256.42	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,335.98	0.00	0.00	11,335.98	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,760.59	0.00	0.00	4,760.59	0.00	0.00
Totals	2,422,192.33	2,298,464.25	16,631.51	107,096.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,422,192.33					

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For FY2013-14 Using FY12 Expenditures

48 Stillwater 0909 Columbus Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0848 Columbus Elem	Indirect/Direct	48,583.40 / 3,862,701.42	1.26%				
	LE 0849 Columbus H S	Indirect/Direct	16,631.51 / 2,298,464.25	0.72%				
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
	0848 Columbus Elem			0.0111	0.0093	0.0114	0.0106	1.26%
	0849 Columbus H S			0.0097	0.0110	0.0117	0.0106	0.72%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
	0848 Columbus Elem			0.0000	0.0000	0.0000	0.0000	
	0849 Columbus H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2010	2011	2012	2013	
	0848 Columbus Elem			0.0111	0.0093	0.0114	0.0106	
	0849 Columbus H S			0.0097	0.0110	0.0117	0.0106	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
	0848 Columbus Elem					1.05%		
	0849 Columbus H S					0.95%		
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0909 Columbus Public Schools					1.00%		

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

48 Stillwater 0909 Columbus 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 F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

48 Stillwater 0910 Reed Point Public Schools

0850 Reed Point 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	373,647.15	362,065.32	0.00	11,581.83	0.00	0.00
21XX Support Services - Students	23,258.79	23,258.79	0.00	0.00	0.00	0.00
222X Educational Media Services	1,443.41	1,443.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	30,049.00	30,049.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,310.43	40,310.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,122.95	3,491.71	45,631.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	92,994.17	88,579.27	0.00	4,414.90	0.00	0.00
27XX Student Transportation Services	31,849.40	31,849.40	0.00	0.00	0.00	0.00
31XX Food Services	40,697.23	40,697.23	0.00	0.00	0.00	0.00
33XX Community Services	45.00	45.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,775.54	4,775.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	662.38	0.00	0.00	662.38	0.00	0.00
Totals	688,855.45	626,565.10	45,631.24	16,659.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	688,855.45					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

48 Stillwater 0910 Reed Point Public Schools

0851 Reed Point 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	353,417.27	344,680.10	0.00	8,737.17	0.00	0.00
21XX Support Services - Students	8,612.24	8,612.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	172.86	172.86	0.00	0.00	0.00	0.00
222X Educational Media Services	15,569.52	15,569.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,114.39	24,114.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,526.95	30,526.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,793.73	3,295.35	46,498.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	69,785.63	65,370.73	0.00	4,414.90	0.00	0.00
27XX Student Transportation Services	34,643.28	34,643.28	0.00	0.00	0.00	0.00
31XX Food Services	6,985.12	6,985.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,847.23	3,847.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,664.08	19,664.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	596.14	0.00	0.00	596.14	0.00	0.00
9999 Undistributed	137.30	137.30	0.00	0.00	0.00	0.00
Totals	617,865.74	557,619.15	46,498.38	13,748.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	617,865.74					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

48 Stillwater 0910 Reed Point Public Schools

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
	LE 0850 Reed Point Elem	Indirect/Direct 45,631.24 / 626,565.10	7.28%	<input type="text"/>			
	LE 0851 Reed Point H S	Indirect/Direct 46,498.38 / 557,619.15	8.34%	<input type="text"/>			
Line B	Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
		0850 Reed Point Elem	0.0612	0.0541	0.0506	0.0626	7.28%
		0851 Reed Point H S	0.0680	0.0605	0.0564	0.0626	8.34%
Line C	Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
		0850 Reed Point Elem	0.0582	0.0000	0.0000	0.0000	<input type="text"/>
		0851 Reed Point H S	0.0941	0.0000	0.0000	0.0000	<input type="text"/>
Line D	Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
		0850 Reed Point Elem	0.0612	0.0541	0.0506	0.0626	<input type="text"/>
		0851 Reed Point H S	0.0941	0.0605	0.0564	0.0626	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
		0850 Reed Point Elem				5.72%	<input type="text"/>
		0851 Reed Point H S				6.78%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0910 Reed Point Public Schools					6.25%	<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

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48 Stillwater 0910 Reed Point 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

48 Stillwater 0911 Molt Elementary

0852 Molt 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	43,394.77	43,394.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	783.66	783.66	0.00	0.00	0.00	0.00
222X Educational Media Services	299.00	299.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,991.46	19,991.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,717.52	0.00	5,717.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,525.61	13,525.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,466.50	1,466.50	0.00	0.00	0.00	0.00
33XX Community Services	1,887.78	1,887.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	412.18	0.00	0.00	412.18	0.00	0.00
Totals	87,478.48	81,348.78	5,717.52	412.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	87,478.48					

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

48 Stillwater 0911 Molt Elementary

Line A	Indirect/Direct	5,717.52 /	81,348.78	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0852 Molt Elem				7.03%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0852 Molt Elem	0.0000	0.0000	0.0000	0.0092	7.03%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0852 Molt 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	
	0852 Molt Elem	0.0000	0.0000	0.0000	0.0092	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0852 Molt Elem				1.51%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0911 Molt Elementary				1.51%	<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.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

48 Stillwater 0912 Fishtail Elementary

0853 Fishtail 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	69,892.35	69,892.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,520.44	1,990.50	0.00	1,529.94	0.00	0.00
23XX Support Services - General Administration	990.00	990.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,087.37	0.00	14,087.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,731.59	25,931.63	0.00	1,799.96	0.00	0.00
27XX Student Transportation Services	15,167.87	15,167.87	0.00	0.00	0.00	0.00
31XX Food Services	13,966.83	13,966.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,303.45	0.00	0.00	1,303.45	0.00	0.00
Totals	146,659.90	127,939.18	14,087.37	4,633.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	146,659.90					

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

48 Stillwater 0912 Fishtail Elementary

Line A	Indirect/Direct	14,087.37 /	127,939.18	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0853 Fishtail Elem				11.01%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0853 Fishtail Elem	0.1354	0.1133	0.1266	0.1156	11.01%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0853 Fishtail Elem	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		
	0853 Fishtail Elem	0.1354	0.1133	0.1266	0.1156	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0853 Fishtail Elem					11.42%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0912 Fishtail Elementary	Your Preliminary Rate by School System (SS) is:				11.42%	<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

48 Stillwater 0916 Nye Elementary

0857 Nye 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	36,850.47	36,850.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,632.28	19,632.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,113.58	13,113.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	600.00	0.00	600.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,668.95	14,668.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,113.08	2,113.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	650.37	0.00	0.00	650.37	0.00	0.00
Totals	87,628.73	86,378.36	600.00	650.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	87,628.73					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

48 Stillwater 0916 Nye Elementary

Line A	Indirect/Direct	600.00 /	86,378.36	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0857 Nye Elem				0.69%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0857 Nye Elem	0.0068	0.0000	0.0000	0.0013	0.69%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0857 Nye 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		
	0857 Nye Elem	0.0068	0.0000	0.0000	0.0013	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0857 Nye Elem					0.29%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0916 Nye Elementary	Your Preliminary Rate by School System (SS) is:				0.29%	<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

48 Stillwater 0917 Rapelje Public Schools

0858 Rapelje 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	267,749.33	267,749.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,246.94	2,246.94	0.00	0.00	0.00	0.00
222X Educational Media Services	14,071.17	14,071.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,235.24	49,235.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,660.67	27,660.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,886.32	17,390.51	20,495.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,350.11	57,350.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	49,671.57	49,671.57	0.00	0.00	0.00	0.00
31XX Food Services	33,616.89	33,616.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	919.76	919.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,342.76	3,342.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	712.05	0.00	0.00	712.05	0.00	0.00
Totals	544,462.81	523,254.95	20,495.81	712.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	544,462.81					

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

48 Stillwater 0917 Rapelje Public Schools

0859 Rapelje 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	287,459.03	287,459.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,000.00	4,000.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,336.45	3,336.45	0.00	0.00	0.00	0.00
222X Educational Media Services	16,317.08	16,317.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	50,332.72	50,332.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,913.73	27,913.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,418.71	17,390.51	23,028.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	84,264.34	84,264.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,421.63	54,421.63	0.00	0.00	0.00	0.00
31XX Food Services	15,765.68	15,765.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,459.49	5,459.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,642.66	21,642.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	380.87	0.00	0.00	380.87	0.00	0.00
Totals	611,712.39	588,303.32	23,028.20	380.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	611,712.39					

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

48 Stillwater 0917 Rapelje Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0858 Rapelje Elem	Indirect/Direct	20,495.81 / 523,254.95	3.92%	<input type="text"/>			
	LE 0859 Rapelje H S	Indirect/Direct	23,028.20 / 588,303.32	3.91%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
		0858 Rapelje Elem		0.0365	0.0376	0.0356	0.0353	3.92%
		0859 Rapelje H S		0.0374	0.0385	0.0359	0.0353	3.91%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
		0858 Rapelje Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0859 Rapelje 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	
		0858 Rapelje Elem		0.0365	0.0376	0.0356	0.0353	<input type="text"/>
		0859 Rapelje H S		0.0374	0.0385	0.0359	0.0353	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
		0858 Rapelje Elem				3.50%	<input type="text"/>	
		0859 Rapelje H S				3.54%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		0917 Rapelje Public Schools				3.52%	<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

48 Stillwater 0917 Rapelje 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

48 Stillwater 0919 Absarokee Public Schools

0861 Absarokee 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	1,039,903.32	1,039,903.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	51,845.21	51,845.21	0.00	0.00	0.00	0.00
222X Educational Media Services	13,667.17	13,667.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,088.58	56,088.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	141,819.49	141,819.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,203.34	0.00	45,203.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	245,866.42	245,866.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	114,631.53	91,131.53	0.00	23,500.00	0.00	0.00
31XX Food Services	114,635.50	114,635.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	315.66	315.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,693.59	28,693.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,931.01	0.00	0.00	2,931.01	0.00	0.00
9999 Undistributed	46,053.00	46,053.00	0.00	0.00	0.00	0.00
Totals	1,901,653.82	1,830,019.47	45,203.34	26,431.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,901,653.82					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

48 Stillwater 0919 Absarokee Public Schools

0862 Absarokee 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	850,844.24	850,844.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,989.04	23,989.04	0.00	0.00	0.00	0.00
222X Educational Media Services	3,306.74	3,306.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,465.47	59,465.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	71,382.88	71,382.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,824.08	0.00	45,824.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	232,428.17	230,428.17	0.00	2,000.00	0.00	0.00
27XX Student Transportation Services	101,580.61	101,580.61	0.00	0.00	0.00	0.00
31XX Food Services	40,613.42	40,613.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,257.60	22,257.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,440.13	53,440.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,200.00	0.00	0.00	2,200.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,755.30	0.00	0.00	1,755.30	0.00	0.00
9999 Undistributed	95,655.00	95,655.00	0.00	0.00	0.00	0.00
Totals	1,604,742.68	1,552,963.30	45,824.08	5,955.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,604,742.68					

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

48 Stillwater 0919 Absarokee Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0861 Absarokee Elem	Indirect/Direct	45,203.34 / 1,830,019.47	2.47%	<input type="text"/>			
	LE 0862 Absarokee H S	Indirect/Direct	45,824.08 / 1,552,963.30	2.95%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
	0861 Absarokee Elem			0.0201	0.0228	0.0216	0.0244	2.47%
	0862 Absarokee H S			0.0287	0.0291	0.0283	0.0244	2.95%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
	0861 Absarokee Elem			0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0862 Absarokee 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	
	0861 Absarokee Elem			0.0201	0.0228	0.0216	0.0244	<input type="text"/>
	0862 Absarokee H S			0.0287	0.0291	0.0283	0.0244	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
	0861 Absarokee Elem					2.16%	<input type="text"/>	
	0862 Absarokee H S					2.66%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0919 Absarokee Public Schools					2.41%	<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

48 Stillwater 0919 Absarokee 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.