



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

02 Big Horn 0213 Spring Creek Elementary

0020 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	24,281.06	24,281.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,724.99	1,724.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,560.40	0.00	1,560.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	651.27	651.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	38,031.88	38,031.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,806.03	0.00	0.00	12,806.03	0.00	0.00
Totals	79,055.63	64,689.20	1,560.40	12,806.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	79,055.63					

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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0213 Spring Creek Elementary

Line A	Indirect/Direct	1,560.40 /	64,689.20	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0020 Spring Creek Elem				2.41%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0020 Spring Creek Elem	0.0047	0.0079	0.0057	0.0068	2.41%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0020 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0020 Spring Creek Elem	0.0047	0.0079	0.0057	0.0068	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0020 Spring Creek Elem					0.93%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0213 Spring Creek Elementary	Your Preliminary Rate by School System (SS) is:				0.93%	<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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0214 Pryor Public Schools

0021 Pryor 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	548,500.83	548,500.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	41,486.75	41,486.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,652.94	25,652.94	0.00	0.00	0.00	0.00
222X Educational Media Services	38,724.95	38,724.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	26,432.90	26,432.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	71,697.95	71,697.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,604.89	0.00	34,604.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	202,332.23	202,332.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	77,666.32	77,666.32	0.00	0.00	0.00	0.00
31XX Food Services	93,145.24	93,145.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,459.00	5,459.00	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,700.35	0.00	0.00	0.00	8,700.35	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,810.77	0.00	0.00	1,810.77	0.00	0.00
9999 Undistributed	111,057.02	111,057.02	0.00	0.00	0.00	0.00
Totals	1,287,272.14	1,242,156.13	34,604.89	1,810.77	8,700.35	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,287,272.14					

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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0214 Pryor Public Schools

1214 Plenty Coups 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	569,419.90	569,419.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	48,342.93	48,342.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	87,020.26	87,020.26	0.00	0.00	0.00	0.00
222X Educational Media Services	35,348.25	35,348.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	229,718.93	229,718.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,216.39	77,216.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	202,826.63	130,647.97	72,178.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	223,454.22	223,454.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,941.77	120,941.77	0.00	0.00	0.00	0.00
31XX Food Services	36,453.16	36,453.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,448.52	5,448.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,778.70	39,778.70	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,700.36	0.00	0.00	0.00	8,700.36	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,579.58	0.00	0.00	1,579.58	0.00	0.00
9999 Undistributed	23,172.41	23,172.41	0.00	0.00	0.00	0.00
Totals	1,709,422.01	1,626,963.41	72,178.66	1,579.58	8,700.36	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,709,422.01					

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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0214 Pryor Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	LE 0021 Pryor Elem	Indirect/Direct	34,604.89 / 1,242,156.13	2.79%	<input type="text"/>	
	LE 1214 Plenty Coups H S	Indirect/Direct	72,178.66 / 1,626,963.41	4.44%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0021 Pryor Elem	0.0432	0.0640	0.0746	0.0792	2.79%
	1214 Plenty Coups H S	0.0806	0.1156	0.0746	0.0792	4.44%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0021 Pryor Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	1214 Plenty Coups H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0021 Pryor Elem	0.0432	0.0640	0.0746	0.0792	<input type="text"/>
	1214 Plenty Coups H S	0.0806	0.1156	0.0746	0.0792	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0021 Pryor Elem				5.49%	<input type="text"/>
	1214 Plenty Coups H S				7.49%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0214 Pryor Public Schools				6.49%	<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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0214 Pryor 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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0216 Hardin Public Schools

0023 Hardin 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	9,541,017.52	9,541,017.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,069,891.15	1,069,891.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	713,430.28	713,430.28	0.00	0.00	0.00	0.00
222X Educational Media Services	847,155.82	840,434.57	0.00	6,721.25	0.00	0.00
23XX Support Services - General Administration	320,000.37	320,000.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	934,344.32	908,116.32	0.00	26,228.00	0.00	0.00
25XX Support Services - Business	199,680.52	0.00	191,738.41	7,942.11	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,919,637.24	1,893,874.74	0.00	25,762.50	0.00	0.00
27XX Student Transportation Services	891,042.04	891,042.04	0.00	0.00	0.00	0.00
31XX Food Services	1,437,855.58	1,423,767.44	0.00	14,088.14	0.00	0.00
33XX Community Services	176,908.61	170,970.61	0.00	5,938.00	0.00	0.00
34XX Extracurricular - Activities	6,340.46	6,340.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	107,156.12	107,156.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,197,151.11	0.00	0.00	2,197,151.11	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	166,190.72	1,031.36	0.00	165,159.36	0.00	0.00
Totals	20,527,801.86	17,887,072.98	191,738.41	2,448,990.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	20,527,801.86					

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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0216 Hardin Public Schools

1189 Hardin 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	2,744,973.05	2,744,973.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	270,007.47	270,007.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	156,678.16	156,678.16	0.00	0.00	0.00	0.00
222X Educational Media Services	316,074.42	313,834.00	0.00	2,240.42	0.00	0.00
23XX Support Services - General Administration	114,967.77	114,967.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	386,166.79	386,166.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,962.11	0.00	74,951.22	4,010.89	0.00	0.00
26XX Operation and Maintenance of Plant Services	717,134.14	708,546.64	0.00	8,587.50	0.00	0.00
27XX Student Transportation Services	296,683.14	296,683.14	0.00	0.00	0.00	0.00
33XX Community Services	86,627.92	86,627.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	64,036.83	64,036.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	484,373.30	484,373.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	116,189.82	0.00	0.00	116,189.82	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,688.33	17,688.33	0.00	0.00	0.00	0.00
Totals	5,850,563.25	5,644,583.40	74,951.22	131,028.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,850,563.25					

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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0216 Hardin Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0023 Hardin Elem	Indirect/Direct	191,738.41 / 17,887,072.98	1.07%	<input type="text"/>			
	LE 1189 Hardin H S	Indirect/Direct	74,951.22 / 5,644,583.40	1.33%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
		0023 Hardin Elem		0.0100	0.0109	0.0390	0.0318	1.07%
		1189 Hardin H S		0.0206	0.0148	0.0390	0.0318	1.33%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
		0023 Hardin Elem		0.0145	0.0296	0.0458	0.0388	<input type="text"/>
		1189 Hardin H S		0.0066	0.0190	0.0458	0.0388	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
		0023 Hardin Elem		0.0145	0.0296	0.0458	0.0388	<input type="text"/>
		1189 Hardin H S		0.0206	0.0190	0.0458	0.0388	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
		0023 Hardin Elem				2.65%	<input type="text"/>	
		1189 Hardin H S				2.61%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		0216 Hardin Public Schools				2.63%	<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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0216 Hardin 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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

0025 Lodge Grass 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	2,488,822.60	2,488,822.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	216,407.25	216,407.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,674.71	5,674.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,189.32	121,189.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	810,605.91	810,605.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	248,709.49	0.00	246,317.49	2,392.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	458,992.23	458,992.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	127,653.42	127,653.42	0.00	0.00	0.00	0.00
31XX Food Services	243,610.44	243,610.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,621.02	28,621.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,688.62	40,688.62	0.00	0.00	0.00	0.00
9999 Undistributed	166,169.45	166,169.45	0.00	0.00	0.00	0.00
Totals	4,957,144.46	4,708,434.97	246,317.49	2,392.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,957,144.46					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

1190 Lodge Grass 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	1,129,600.23	1,129,600.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	151,191.97	151,191.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	666.81	666.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,266.22	68,266.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	672,809.45	672,809.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	162,679.19	0.00	149,335.63	13,343.56	0.00	0.00
26XX Operation and Maintenance of Plant Services	341,996.75	341,996.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	98,322.53	81,912.02	0.00	16,410.51	0.00	0.00
31XX Food Services	61,364.65	61,364.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	66,126.13	66,126.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	113,803.20	113,803.20	0.00	0.00	0.00	0.00
Totals	2,866,827.13	2,687,737.43	149,335.63	29,754.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,866,827.13					

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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0025 Lodge Grass Elem	Indirect/Direct	246,317.49 / 4,708,434.97	5.23%	<input type="text"/>			
	LE 1190 Lodge Grass H S	Indirect/Direct	149,335.63 / 2,687,737.43	5.56%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
		0025 Lodge Grass Elem		0.0384	0.0282	0.0358	0.0381	5.23%
		1190 Lodge Grass H S		0.0406	0.0270	0.0358	0.0381	5.56%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
		0025 Lodge Grass Elem		0.0709	0.0165	0.0358	0.0381	<input type="text"/>
		1190 Lodge Grass H S		0.0406	0.0530	0.0358	0.0381	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
		0025 Lodge Grass Elem		0.0709	0.0282	0.0358	0.0381	<input type="text"/>
		1190 Lodge Grass H S		0.0406	0.0530	0.0358	0.0381	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
		0025 Lodge Grass Elem				4.28%	<input type="text"/>	
		1190 Lodge Grass H S				4.24%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		0218 Lodge Grass Public Schls				4.26%	<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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0218 Lodge Grass 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.

** "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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0219 Wyola Elementary

0026 Wyola 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	946,033.59	946,033.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,998.00	10,998.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,603.42	96,603.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	177,734.51	177,734.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,139.51	0.00	10,139.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	316,839.82	316,839.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	122,242.66	122,242.66	0.00	0.00	0.00	0.00
31XX Food Services	172,290.94	172,290.94	0.00	0.00	0.00	0.00
33XX Community Services	26,427.54	26,427.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	910.03	910.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,972.31	50,972.31	0.00	0.00	0.00	0.00
Totals	1,931,192.33	1,921,052.82	10,139.51	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,931,192.33					

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 FY2014-15 Using FY13 Expenditures

02 Big Horn 0219 Wyola Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0026 Wyola Elem	10,139.51 / 1,921,052.82 0.53%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0026 Wyola Elem	0.0040	0.0098	0.0067	0.0062	0.53%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0026 Wyola 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	2011	2012	2013	2014	
	0026 Wyola Elem	0.0040	0.0098	0.0067	0.0062	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0026 Wyola Elem				0.61%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
0219 Wyola Elementary					Your Preliminary Rate by School System (SS) is:	0.61%
					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.

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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.