



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0056 Red Lodge 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	1,780,971.09	1,780,971.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	63,317.62	63,317.62	0.00	0.00	0.00	0.00
222X Educational Media Services	69,685.71	69,685.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,023.32	99,023.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	220,513.82	220,513.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,187.93	10,823.27	19,364.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	330,189.18	330,189.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	323,598.06	183,932.21	0.00	139,665.85	0.00	0.00
31XX Food Services	183,962.42	183,962.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,239.21	5,239.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,169.12	41,169.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,465.87	0.00	0.00	5,465.87	0.00	0.00
Totals	3,153,323.35	2,988,826.97	19,364.66	145,131.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,153,323.35					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0057 Red Lodge 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	1,096,952.21	1,096,952.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	81,389.13	81,389.13	0.00	0.00	0.00	0.00
222X Educational Media Services	65,576.88	65,576.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,465.21	77,465.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	115,923.64	115,923.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,899.21	10,823.26	18,075.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	249,994.55	249,994.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	239,573.56	138,432.78	0.00	101,140.78	0.00	0.00
31XX Food Services	11,568.77	11,568.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,108.80	34,108.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	165,092.27	165,092.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,644.19	0.00	0.00	19,644.19	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	108,455.86	0.00	0.00	108,455.86	0.00	0.00
Totals	2,294,644.28	2,047,327.50	18,075.95	229,240.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,294,644.28					

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

05 Carbon 0244 Red Lodge Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0056 Red Lodge Elem	Indirect/Direct	19,364.66 / 2,988,826.97	0.65%	<input type="text"/>		
	LE 0057 Red Lodge H S	Indirect/Direct	18,075.95 / 2,047,327.50	0.88%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0056 Red Lodge Elem	0.0067	0.0070	0.0085	0.0079	0.65%
		0057 Red Lodge H S	0.0083	0.0095	0.0085	0.0079	0.88%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0056 Red Lodge Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0057 Red Lodge 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	
		0056 Red Lodge Elem	0.0067	0.0070	0.0085	0.0079	<input type="text"/>
		0057 Red Lodge H S	0.0083	0.0095	0.0085	0.0079	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0056 Red Lodge Elem				0.70%	<input type="text"/>
		0057 Red Lodge H S				0.82%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0244 Red Lodge Public Schools				0.76%	<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

05 Carbon 0244 Red Lodge 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

05 Carbon 0245 Bridger K-12 Schools

0059 Bridger 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	1,428,800.57	1,428,800.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	111,608.38	111,608.38	0.00	0.00	0.00	0.00
222X Educational Media Services	89,241.21	89,241.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	161,385.15	161,385.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,533.83	104,533.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,564.08	15,975.14	59,588.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	297,801.11	259,152.11	0.00	38,649.00	0.00	0.00
27XX Student Transportation Services	267,001.32	117,001.32	0.00	150,000.00	0.00	0.00
31XX Food Services	129,179.60	129,179.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,735.34	32,735.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	101,056.83	101,056.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,002.00	0.00	0.00	4,002.00	0.00	0.00
Totals	2,802,909.42	2,550,669.48	59,588.94	192,651.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,802,909.42					

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

05 Carbon 0245 Bridger K-12 Schools

Line A	Indirect/Direct	59,588.94 /	2,550,669.48	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0059 Bridger K-12 Schools							
				2.34%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0059 Bridger K-12 Schools	0.0320	0.0221	0.0314	0.0291	2.34%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0059 Bridger K-12 Schools	0.0320	0.0311	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		
	0059 Bridger K-12 Schools	0.0320	0.0311	0.0314	0.0291	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0059 Bridger K-12 Schools					2.79%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0245 Bridger K-12 Schools					2.79%	<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 FY2014-15 Using FY13 Expenditures

05 Carbon 0246 Joliet Public Schools

0060 Joliet 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	1,246,221.48	1,241,117.48	0.00	5,104.00	0.00	0.00
221X Improvement of Instruction Services	46,842.00	46,842.00	0.00	0.00	0.00	0.00
222X Educational Media Services	38,842.00	38,842.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,008.00	43,008.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,799.00	72,799.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,349.00	0.00	70,349.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	161,617.00	161,617.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	133,673.00	114,673.00	0.00	19,000.00	0.00	0.00
31XX Food Services	145,883.00	145,883.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,415.00	31,415.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,727.00	0.00	0.00	7,727.00	0.00	0.00
Totals	1,998,376.48	1,896,196.48	70,349.00	31,831.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,998,376.48					

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 FY2014-15 Using FY13 Expenditures

05 Carbon 0246 Joliet Public Schools

0061 Joliet 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	658,801.35	655,804.35	0.00	2,997.00	0.00	0.00
21XX Support Services - Students	7,226.00	7,226.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	27,399.75	27,399.75	0.00	0.00	0.00	0.00
222X Educational Media Services	32,993.00	32,993.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	36,218.00	36,218.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	80,708.00	80,708.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,343.00	0.00	68,343.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	207,657.00	185,833.00	0.00	21,824.00	0.00	0.00
27XX Student Transportation Services	92,633.45	83,133.45	0.00	9,500.00	0.00	0.00
31XX Food Services	11,789.00	11,789.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	87,125.00	87,125.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	119,295.00	0.00	0.00	119,295.00	0.00	0.00
Totals	1,430,188.55	1,208,229.55	68,343.00	153,616.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,430,188.55					

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

05 Carbon 0246 Joliet Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0060 Joliet Elem	Indirect/Direct	70,349.00 / 1,896,196.48	3.71%	<input type="text"/>			
	LE 0061 Joliet H S	Indirect/Direct	68,343.00 / 1,208,229.55	5.66%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0060 Joliet Elem			0.0362	0.0299	0.0413	0.0404	3.71%
	0061 Joliet H S			0.0565	0.0530	0.0413	0.0404	5.66%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
	0060 Joliet Elem			0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0061 Joliet 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	
	0060 Joliet Elem			0.0362	0.0299	0.0413	0.0404	<input type="text"/>
	0061 Joliet H S			0.0565	0.0530	0.0413	0.0404	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015		LE Reclassified Rate
	0060 Joliet Elem					3.51%		<input type="text"/>
	0061 Joliet H S					4.71%		<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate
	0246 Joliet Public Schools					4.11%		<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

05 Carbon 0246 Joliet 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

05 Carbon 0253 Roberts K-12 Schools

0069 Roberts 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	686,648.06	686,648.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,930.99	20,930.99	0.00	0.00	0.00	0.00
222X Educational Media Services	57,334.29	57,334.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,107.29	106,107.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,032.20	28,032.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,504.88	3,215.21	62,289.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	174,278.69	174,278.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81,233.18	81,233.18	0.00	0.00	0.00	0.00
31XX Food Services	87,253.76	87,253.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,820.69	6,820.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,537.79	49,393.79	0.00	10,144.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,271.05	0.00	0.00	23,271.05	0.00	0.00
Totals	1,396,952.87	1,301,248.15	62,289.67	33,415.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,396,952.87					

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

05 Carbon 0253 Roberts K-12 Schools

Line A	Indirect/Direct	62,289.67 /	1,301,248.15	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0069 Roberts K-12 Schools						
				4.79%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
0069 Roberts K-12 Schools						
		0.0512	0.0532	0.0490	0.0484	4.79%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
0069 Roberts K-12 Schools						
		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	
0069 Roberts K-12 Schools						
		0.0512	0.0532	0.0490	0.0484	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
0069 Roberts K-12 Schools						
					4.74%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
0253 Roberts K-12 Schools						<input style="width: 100px; height: 20px;" type="text"/>
					Your Preliminary Rate by School System (SS) is:	4.74%
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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

05 Carbon 0255 Fromberg K-12

0072 Fromberg K-12

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	946,085.96	946,085.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,243.21	36,243.21	0.00	0.00	0.00	0.00
222X Educational Media Services	32,301.09	32,301.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,087.10	88,087.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,227.00	35,227.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,554.68	0.00	42,554.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	212,174.73	212,174.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	93,547.92	93,547.92	0.00	0.00	0.00	0.00
31XX Food Services	79,689.33	79,689.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,076.93	18,076.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,699.53	50,699.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,710.54	0.00	0.00	2,710.54	0.00	0.00
Totals	1,637,398.02	1,592,132.80	42,554.68	2,710.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,637,398.02					

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

05 Carbon 0255 Fromberg K-12

Line A	Indirect/Direct	42,554.68 /	1,592,132.80	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0072 Fromberg K-12				2.67%		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0072 Fromberg K-12	0.0399	0.0363	0.0346	0.0352	2.67%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0072 Fromberg K-12	0.0000	0.0000	0.0346	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0072 Fromberg K-12	0.0399	0.0363	0.0346	0.0352	
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0072 Fromberg K-12				3.28%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0255 Fromberg K-12				3.28%	

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 FY2014-15 Using FY13 Expenditures

05 Carbon 0257 Belfry K-12 Schools

0076 Belfry 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	717,096.07	717,096.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,851.53	3,851.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	315.00	315.00	0.00	0.00	0.00	0.00
222X Educational Media Services	36,051.99	36,051.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,869.27	93,869.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,970.92	52,970.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,447.41	3,522.90	36,924.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	220,933.00	211,390.72	0.00	9,542.28	0.00	0.00
27XX Student Transportation Services	36,747.26	36,747.26	0.00	0.00	0.00	0.00
31XX Food Services	102,075.19	102,075.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,569.53	12,569.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,659.75	29,659.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,645.40	0.00	0.00	5,645.40	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	577.96	0.00	0.00	577.96	0.00	0.00
9999 Undistributed	71,538.65	71,538.65	0.00	0.00	0.00	0.00
Totals	1,424,348.93	1,371,658.78	36,924.51	15,765.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,424,348.93					

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

05 Carbon 0257 Belfry K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0076 Belfry K-12 Schools	Indirect/Direct 36,924.51 / 1,371,658.78 2.69%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0076 Belfry K-12 Schools	0.0383	0.0349	0.0296	0.0324	2.69%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0076 Belfry K-12 Schools	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	Reclassified Rate 2015	
	0076 Belfry K-12 Schools	0.0383	0.0349	0.0296	0.0324	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0076 Belfry K-12 Schools					3.08%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	<input style="width: 100px; height: 20px;" type="text"/>
	0257 Belfry K-12 Schools	Your Preliminary Rate by School System (SS) is:				3.08%	<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

05 Carbon 1069 Luther Elementary

1231 Luther 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	171,796.06	171,796.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	30,320.21	30,320.21	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	46,292.75	46,292.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	63,037.69	29,877.69	0.00	33,160.00	0.00	0.00
31XX Food Services	30,994.37	30,994.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	511.91	0.00	0.00	511.91	0.00	0.00
Totals	342,952.99	309,281.08	0.00	33,671.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	342,952.99					

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

05 Carbon 1069 Luther Elementary

Line A	Indirect/Direct	0.00 /	309,281.08	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 1231 Luther Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	1231 Luther 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		
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	1231 Luther Elem					0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1069 Luther Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.					

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

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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.