



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

0133 Fort Benton 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	1,012,106.42	1,012,106.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,750.12	26,750.12	0.00	0.00	0.00	0.00
222X Educational Media Services	32,843.23	32,843.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,690.42	139,690.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	124,539.01	124,539.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,227.33	0.00	59,227.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	247,094.69	247,094.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,935.62	50,935.62	0.00	0.00	0.00	0.00
31XX Food Services	102,690.47	102,690.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,978.64	7,978.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,069.72	23,069.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,000.00	0.00	0.00	7,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,104.48	0.00	0.00	23,104.48	0.00	0.00
Totals	1,857,030.15	1,767,698.34	59,227.33	30,104.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,857,030.15					

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

08 Chouteau 0307 Fort Benton Public Schls

0134 Fort Benton 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	610,687.57	610,687.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	88,720.95	88,720.95	0.00	0.00	0.00	0.00
222X Educational Media Services	36,702.51	36,702.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,690.21	135,690.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	24,529.38	24,529.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	163,117.92	38,952.00	124,165.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	203,351.19	203,351.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	295,460.13	295,460.13	0.00	0.00	0.00	0.00
31XX Food Services	23,873.24	23,873.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	52,217.37	52,217.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	108,595.03	108,595.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	21,502.70	0.00	0.00	21,502.70	0.00	0.00
Totals	1,764,448.20	1,618,779.58	124,165.92	21,502.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,764,448.20					

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

08 Chouteau 0307 Fort Benton Public Schls

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0133 Fort Benton Elem	Indirect/Direct	59,227.33 / 1,767,698.34	3.35%	<input type="text"/>		
	LE 0134 Fort Benton H S	Indirect/Direct	124,165.92 / 1,618,779.58	7.67%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0133 Fort Benton Elem	0.0418	0.0354	0.0491	0.0483	3.35%
		0134 Fort Benton H S	0.0754	0.0593	0.0491	0.0483	7.67%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0133 Fort Benton Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0134 Fort Benton 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	
		0133 Fort Benton Elem	0.0418	0.0354	0.0491	0.0483	<input type="text"/>
		0134 Fort Benton H S	0.0754	0.0593	0.0491	0.0483	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0133 Fort Benton Elem				3.95%	<input type="text"/>
		0134 Fort Benton H S				5.87%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0307 Fort Benton Public Schls				4.91%	<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

08 Chouteau 0307 Fort Benton 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

08 Chouteau 0310 Big Sandy Public Schools

0137 Big Sandy 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	777,594.10	777,594.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	44.78	44.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,701.16	2,701.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	46,774.86	46,774.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,661.79	27,661.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,256.19	0.00	26,256.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	117,981.09	117,981.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	203,731.47	171,231.47	0.00	32,500.00	0.00	0.00
31XX Food Services	140,676.17	140,676.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,039.44	6,039.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,418.59	11,418.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,640.15	0.00	0.00	4,640.15	0.00	0.00
Totals	1,365,519.79	1,302,123.45	26,256.19	37,140.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,365,519.79					

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 FY2014-15 Using FY13 Expenditures

08 Chouteau 0310 Big Sandy Public Schools

0138 Big Sandy 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	491,934.54	491,934.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,288.45	25,288.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,268.85	2,268.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,527.44	52,527.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	70,733.56	70,733.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,914.67	0.00	28,914.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	103,694.89	103,694.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	183,584.44	151,084.44	0.00	32,500.00	0.00	0.00
31XX Food Services	19,180.57	19,180.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,060.97	32,060.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,624.00	66,624.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,018.71	0.00	0.00	2,018.71	0.00	0.00
Totals	1,078,831.09	1,015,397.71	28,914.67	34,518.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,078,831.09					

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

08 Chouteau 0310 Big Sandy Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0137 Big Sandy Elem	Indirect/Direct	26,256.19 / 1,302,123.45	2.02%	<input type="text"/>			
	LE 0138 Big Sandy H S	Indirect/Direct	28,914.67 / 1,015,397.71	2.85%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0137 Big Sandy Elem			0.0351	0.0279	0.0257	0.0279	2.02%
	0138 Big Sandy H S			0.0292	0.0282	0.0257	0.0279	2.85%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
	0137 Big Sandy Elem			0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0138 Big Sandy 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	
	0137 Big Sandy Elem			0.0351	0.0279	0.0257	0.0279	<input type="text"/>
	0138 Big Sandy H S			0.0292	0.0282	0.0257	0.0279	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
	0137 Big Sandy Elem					2.60%	<input type="text"/>	
	0138 Big Sandy H S					2.65%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0310 Big Sandy 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

08 Chouteau 0310 Big Sandy 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

08 Chouteau 0317 Highwood Public Schools

0146 Highwood 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	832,973.79	832,973.79	0.00	0.00	0.00	0.00
222X Educational Media Services	24,998.50	24,998.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	133,128.30	133,128.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,730.87	45,730.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,303.86	8,435.03	43,868.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,240.55	162,240.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	116,090.95	116,090.95	0.00	0.00	0.00	0.00
31XX Food Services	99,001.77	99,001.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,843.15	22,843.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	73,889.39	73,889.39	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	224,846.85	1,573.11	0.00	223,273.74	0.00	0.00
Totals	1,788,047.98	1,520,905.41	43,868.83	223,273.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,788,047.98					

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

08 Chouteau 0317 Highwood Public Schools

Line A	Indirect/Direct	43,868.83 /	1,520,905.41	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0146 Highwood K-12				2.88%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0146 Highwood K-12	0.0313	0.0253	0.0251	0.0256	2.88%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0146 Highwood K-12	0.0313	0.0284	0.0251	0.0256	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0146 Highwood K-12	0.0313	0.0284	0.0251	0.0256	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0146 Highwood K-12				2.64%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0317 Highwood Public Schools				2.64%	<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

08 Chouteau 0324 Geraldine Public Schools

0154 Geraldine 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	787,302.09	787,302.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,534.83	23,534.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,048.06	8,048.06	0.00	0.00	0.00	0.00
222X Educational Media Services	14,597.07	14,597.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	161,790.13	161,790.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,024.05	2,659.71	37,364.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	226,625.44	226,625.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	170,349.18	120,849.18	0.00	49,500.00	0.00	0.00
31XX Food Services	82,585.57	82,585.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,770.09	22,770.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	67,874.57	67,874.57	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	118,604.30	0.00	0.00	118,604.30	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,535.73	0.00	0.00	1,535.73	0.00	0.00
Totals	1,725,641.11	1,518,636.74	37,364.34	169,640.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,725,641.11					

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

08 Chouteau 0324 Geraldine Public Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0154 Geraldine K-12	Indirect/Direct 37,364.34 / 1,518,636.74 2.46%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	2013	2014	2015
	0154 Geraldine K-12	0.0238	0.0212
		0.0216	0.0212
			2.46%
Line C Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	Reclassified Rate 2015
	0154 Geraldine K-12	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	
	0154 Geraldine K-12	0.0238	0.0212
		0.0216	0.0212
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0154 Geraldine K-12		2.14%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0324 Geraldine Public Schools	Your Preliminary Rate by School System (SS) is:	2.14%	<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

08 Chouteau 0329 Carter Elementary

0159 Carter 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	70,218.42	70,218.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,276.53	4,276.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,647.88	0.00	11,647.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,511.10	16,511.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	676.20	676.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,730.00	0.00	0.00	1,730.00	0.00	0.00
Totals	105,060.13	91,682.25	11,647.88	1,730.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	105,060.13					

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

08 Chouteau 0329 Carter Elementary

Line A	Indirect/Direct	11,647.88 /	91,682.25	2015 Calculated Rate	12.70%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0159 Carter Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0159 Carter Elem	0.0722	0.0957	0.0888	0.0847	12.70%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0159 Carter Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0159 Carter Elem	0.0722	0.0957	0.0888	0.0847	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0159 Carter Elem					8.90%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0329 Carter Elementary	Your Preliminary Rate by School System (SS) is:				8.90%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

08 Chouteau 0331 Knees Elementary

0161 Knees 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	104,916.48	104,916.48	0.00	0.00	0.00	0.00
222X Educational Media Services	2,233.48	2,233.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,416.87	0.00	10,416.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,654.82	20,654.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,332.86	0.00	0.00	3,332.86	0.00	0.00
Totals	141,554.51	127,804.78	10,416.87	3,332.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	141,554.51					

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

08 Chouteau 0331 Knees Elementary

Line A	Indirect/Direct	10,416.87 /	127,804.78	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0161 Knees Elem				8.15%			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0161 Knees Elem	0.0000	0.0018	0.0003	0.0004	8.15%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0161 Knees Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0161 Knees Elem	0.0000	0.0018	0.0003	0.0004		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0161 Knees Elem					1.60%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0331 Knees Elementary	Your Preliminary Rate by School System (SS) is:				1.60%	
		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

08 Chouteau 0341 Benton Lake Elementary

0171 Benton Lake 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	76,461.41	76,461.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,915.66	0.00	11,915.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,076.19	16,076.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,693.38	3,693.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	204.00	204.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,333.15	0.00	0.00	1,333.15	0.00	0.00
Totals	109,683.79	96,434.98	11,915.66	1,333.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	109,683.79					

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 FY2014-15 Using FY13 Expenditures

08 Chouteau 0341 Benton Lake Elementary

Line A	Indirect/Direct	11,915.66 /	96,434.98	2015 Calculated Rate	12.36%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0171 Benton Lake Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0000	12.36%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0171 Benton Lake Elem					2.35%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0341 Benton Lake Elementary	Your Preliminary Rate by School System (SS) is:				2.35%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

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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.