



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

11 Dawson 0373 Glendive Public Schools

0206 Glendive 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	4,541,279.76	4,513,466.49	0.00	27,813.27	0.00	0.00
21XX Support Services - Students	395,088.49	395,088.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	74,993.81	74,993.81	0.00	0.00	0.00	0.00
222X Educational Media Services	305,502.93	305,502.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	200,024.69	193,327.69	0.00	6,697.00	0.00	0.00
24XX Support Services - School Administration	423,815.92	423,815.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,279.64	4,059.50	51,523.14	6,697.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	747,688.51	747,688.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	460,971.86	460,971.86	0.00	0.00	0.00	0.00
31XX Food Services	508,590.10	508,590.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,754.97	1,754.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	82,922.77	82,922.77	0.00	0.00	0.00	0.00
Totals	7,804,913.45	7,712,183.04	51,523.14	41,207.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,804,913.45					

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

11 Dawson 0373 Glendive Public Schools

0207 Dawson 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	1,740,876.36	1,734,226.36	0.00	6,650.00	0.00	0.00
21XX Support Services - Students	221,762.41	221,762.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,997.52	1,997.52	0.00	0.00	0.00	0.00
222X Educational Media Services	162,901.63	162,901.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,182.80	74,182.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	280,184.73	280,184.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,319.76	0.00	28,319.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	507,781.91	507,781.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	160,330.40	160,330.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	65,589.12	65,589.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	147,644.58	147,644.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,000.00	0.00	0.00	5,000.00	0.00	0.00
Totals	3,396,571.22	3,356,601.46	28,319.76	11,650.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,396,571.22					

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.



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11 Dawson 0373 Glendive Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0206 Glendive Elem	Indirect/Direct	51,523.14 / 7,712,183.04	0.67%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0207 Dawson H S	Indirect/Direct	28,319.76 / 3,356,601.46	0.84%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0206 Glendive Elem	0.0074	0.0049	0.0100	0.0100	0.67%
		0207 Dawson H S	0.0168	0.0091	0.0100	0.0100	0.84%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0206 Glendive Elem	0.0075	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
		0207 Dawson H S	0.0208	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	
		0206 Glendive Elem	0.0075	0.0049	0.0100	0.0100	<input style="width: 100px; height: 20px;" type="text"/>
		0207 Dawson H S	0.0208	0.0091	0.0100	0.0100	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0206 Glendive Elem				0.74%	<input style="width: 100px; height: 20px;" type="text"/>
		0207 Dawson H S				1.11%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0373 Glendive Public Schools				0.93%	<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.

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

11 Dawson 0373 Glendive 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

11 Dawson 0381 Bloomfield Elementary

0215 Bloomfield Elem

			Excluded Costs			
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	78,146.25	71,956.60	0.00	6,189.65	0.00	0.00
221X Improvement of Instruction Services	3,392.00	3,392.00	0.00	0.00	0.00	0.00
222X Educational Media Services	217.61	217.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	22,803.16	22,803.16	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,786.45	29,786.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,297.12	0.00	0.00	1,297.12	0.00	0.00
Totals	135,642.59	128,155.82	0.00	7,486.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	135,642.59					

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

11 Dawson 0381 Bloomfield Elementary

Line A	Indirect/Direct	0.00 /	128,155.82	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0215 Bloomfield Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0215 Bloomfield 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	
	0215 Bloomfield 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		
	0215 Bloomfield 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
	0215 Bloomfield Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0381 Bloomfield Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<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

11 Dawson 0382 Lindsay Elementary

0216 Lindsay 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	118,040.51	118,040.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,636.00	7,636.00	0.00	0.00	0.00	0.00
222X Educational Media Services	101.75	101.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,563.70	12,563.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,598.70	29,598.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,627.04	6,627.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,735.16	0.00	0.00	3,735.16	0.00	0.00
Totals	178,302.86	174,567.70	0.00	3,735.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	178,302.86					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

11 Dawson 0382 Lindsay Elementary

Line A	Indirect/Direct	0.00 /	174,567.70	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0216 Lindsay Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0216 Lindsay 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	
	0216 Lindsay 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		
	0216 Lindsay 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
	0216 Lindsay 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
	0382 Lindsay 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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

11 Dawson 0393 Richey Public Schools

0227 Richey 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	376,894.00	374,064.00	0.00	2,830.00	0.00	0.00
222X Educational Media Services	106.00	106.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,817.00	60,817.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,736.00	1,736.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,709.88	3,444.00	16,265.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	63,829.00	63,829.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	62,849.00	62,849.00	0.00	0.00	0.00	0.00
31XX Food Services	23,728.00	23,728.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,815.00	1,815.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,275.00	28,275.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,161,707.01	0.00	0.00	1,161,707.01	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	28,996.00	0.00	0.00	28,996.00	0.00	0.00
Totals	1,830,461.89	620,663.00	16,265.88	1,193,533.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,830,461.89					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

11 Dawson 0393 Richey Public Schools

0228 Richey 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	272,066.27	265,085.27	0.00	6,981.00	0.00	0.00
222X Educational Media Services	1,591.00	1,591.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,678.06	105,678.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,945.61	4,811.00	36,134.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,229.00	138,229.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	35,440.00	35,440.00	0.00	0.00	0.00	0.00
31XX Food Services	47,530.00	47,530.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,110.00	8,110.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,370.25	71,370.25	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	46,702.00	0.00	0.00	46,702.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	61,447.00	0.00	0.00	61,447.00	0.00	0.00
Totals	829,109.19	677,844.58	36,134.61	115,130.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	829,109.19					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

11 Dawson 0393 Richey Public Schools

Line A		2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
	LE 0227 Richey Elem	Indirect/Direct 16,265.88 / 620,663.00	2.62%	<input type="text"/>			
	LE 0228 Richey H S	Indirect/Direct 36,134.61 / 677,844.58	5.33%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0227 Richey Elem	0.0616	0.0230	0.0374	0.0385	2.62%	
	0228 Richey H S	0.0510	0.0435	0.0374	0.0385	5.33%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0227 Richey Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
	0228 Richey 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		
	0227 Richey Elem	0.0616	0.0230	0.0374	0.0385	<input type="text"/>	
	0228 Richey H S	0.0510	0.0435	0.0374	0.0385	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0227 Richey Elem					3.55%	<input type="text"/>
	0228 Richey H S					4.25%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0393 Richey Public Schools		Your Preliminary Rate by School System (SS) is:			3.90%	<input type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

11 Dawson 0393 Richey 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.

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

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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.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

11 Dawson 1029 Deer Creek Elementary

1193 Deer 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	220,187.92	219,103.31	0.00	1,084.61	0.00	0.00
21XX Support Services - Students	1,911.02	1,911.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,970.00	2,970.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,587.18	2,587.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,003.41	25,003.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,851.57	3,851.57	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,235.38	16,434.25	0.00	1,801.13	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,746.00	0.00	0.00	13,746.00	0.00	0.00
Totals	288,492.48	271,860.74	0.00	16,631.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	288,492.48					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

11 Dawson 1029 Deer Creek Elementary

Line A	Indirect/Direct	0.00 /	271,860.74	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 1193 Deer Creek Elem						<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	1193 Deer Creek 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	
	1193 Deer 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		
	1193 Deer Creek 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
	1193 Deer Creek 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	
	1029 Deer Creek 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.

** "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.