



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 14 Fergus 0420 Lewistown Public Schools

#### 0258 Lewistown 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	4,305,721.70	4,289,277.70	0.00	16,444.00	0.00	0.00
21XX Support Services - Students	433,039.35	433,039.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	128,597.22	128,597.22	0.00	0.00	0.00	0.00
222X Educational Media Services	260,488.48	251,248.21	0.00	9,240.27	0.00	0.00
23XX Support Services - General Administration	143,742.00	143,742.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	464,249.96	464,249.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	345,630.09	49,165.73	283,757.94	12,706.42	0.00	0.00
26XX Operation and Maintenance of Plant Services	747,615.23	740,516.13	0.00	7,099.10	0.00	0.00
27XX Student Transportation Services	565,915.11	413,294.13	0.00	152,620.98	0.00	0.00
31XX Food Services	727,125.40	704,135.05	0.00	22,990.35	0.00	0.00
34XX Extracurricular - Activities	8,814.49	8,814.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,184.47	51,184.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	67,788.91	0.00	0.00	67,788.91	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	35,875.19	0.00	0.00	35,875.19	0.00	0.00
9999 Undistributed	1,388.79	1,388.79	0.00	0.00	0.00	0.00
<b>Totals</b>	8,287,176.39	7,678,653.23	283,757.94	324,765.22	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,287,176.39					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 14 Fergus 0420 Lewistown Public Schools

#### 0259 Fergus 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	1,850,169.78	1,850,169.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	211,791.23	211,791.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	32,136.87	32,136.87	0.00	0.00	0.00	0.00
222X Educational Media Services	136,809.28	130,301.03	0.00	6,508.25	0.00	0.00
23XX Support Services - General Administration	147,644.98	147,644.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	344,147.03	344,147.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	220,536.38	35,030.29	180,919.09	4,587.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	659,912.52	633,000.52	0.00	26,912.00	0.00	0.00
27XX Student Transportation Services	317,617.53	242,438.38	0.00	75,179.15	0.00	0.00
33XX Community Services	4,088.39	4,088.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,927.40	48,927.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	157,474.79	157,474.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,167.83	0.00	0.00	11,167.83	0.00	0.00
9999 Undistributed	1,242.81	1,242.81	0.00	0.00	0.00	0.00
<b>Totals</b>	4,143,666.82	3,838,393.50	180,919.09	124,354.23	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,143,666.82					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 14 Fergus 0420 Lewistown Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	<b>LE 0258 Lewistown Elem</b>	Indirect/Direct	283,757.94 / 7,678,653.23	3.70%	<input type="text"/>	
	<b>LE 0259 Fergus H S</b>	Indirect/Direct	180,919.09 / 3,838,393.50	4.71%	<input type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0258 Lewistown Elem	0.0412	0.0374	0.0420	0.0450	3.70%
	0259 Fergus H S	0.0440	0.0482	0.0420	0.0450	4.71%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0258 Lewistown Elem	0.0571	0.0000	0.0420	0.0450	<input type="text"/>
	0259 Fergus H S	0.0651	0.0000	0.0420	0.0450	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0258 Lewistown Elem	0.0571	0.0374	0.0420	0.0450	<input type="text"/>
	0259 Fergus H S	0.0651	0.0482	0.0420	0.0450	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2015</b>	<b>LE Reclassified Rate</b>
	0258 Lewistown Elem				4.15%	<input type="text"/>
	0259 Fergus H S				4.70%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0420 Lewistown Public Schools				4.43%	<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

#### 14 Fergus 0420 Lewistown 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

#### 14 Fergus 0425 Deerfield Elementary

#### 0264 Deerfield 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	58,462.01	58,462.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	502.00	502.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,343.62	0.00	4,343.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,620.37	27,620.37	0.00	0.00	0.00	0.00
31XX Food Services	7,351.52	7,351.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,426.47	5,426.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,335.65	0.00	0.00	3,335.65	0.00	0.00
<b>Totals</b>	107,041.64	99,362.37	4,343.62	3,335.65	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	107,041.64					

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

#### 14 Fergus 0425 Deerfield Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0264 Deerfield Elem	4.37%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	2013	2014	2015
	0264 Deerfield Elem	0.0493	0.0652
		0.0542	0.0562
			4.37%
Line C Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	Reclassified Rate 2015
	0264 Deerfield 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	
	0264 Deerfield Elem	0.0493	0.0652
		0.0542	0.0562
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0264 Deerfield Elem		5.10%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0425 Deerfield Elementary	Your Preliminary Rate by School System (SS) is:	5.10%	<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 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

#### 14 Fergus 0429 Grass Range Public Schls

#### 0268 Grass Range 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	261,787.79	261,787.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	302.08	302.08	0.00	0.00	0.00	0.00
222X Educational Media Services	11,709.58	11,709.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,425.15	65,425.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,913.12	13,913.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,269.89	5,072.91	17,196.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	97,332.20	97,332.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,505.29	55,505.29	0.00	0.00	0.00	0.00
31XX Food Services	67,397.13	67,397.13	0.00	0.00	0.00	0.00
32XX Enterprise Services	13,332.67	13,332.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,875.32	13,875.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,024.93	1,468.76	0.00	10,556.17	0.00	0.00
<b>Totals</b>	634,875.15	607,122.00	17,196.98	10,556.17	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	634,875.15					

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

#### 14 Fergus 0429 Grass Range Public Schls

#### 0269 Grass Range 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	295,901.42	295,901.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	56.25	56.25	0.00	0.00	0.00	0.00
222X Educational Media Services	18,132.21	18,132.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,484.94	63,484.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,494.77	16,494.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,708.14	5,411.05	18,297.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	106,975.88	106,975.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	64,023.50	64,023.50	0.00	0.00	0.00	0.00
31XX Food Services	16,809.95	16,809.95	0.00	0.00	0.00	0.00
32XX Enterprise Services	15,929.07	15,929.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,210.01	1,210.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,919.48	18,919.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,050.49	104.58	0.00	3,945.91	0.00	0.00
<b>Totals</b>	645,696.11	623,453.11	18,297.09	3,945.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	645,696.11					

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

#### 14 Fergus 0429 Grass Range Public Schls

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0268 Grass Range Elem	Indirect/Direct	17,196.98 / 607,122.00	2.83%	<input type="text"/>		
	LE 0269 Grass Range H S	Indirect/Direct	18,297.09 / 623,453.11	2.93%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0268 Grass Range Elem		0.0284	0.0224	0.0316	0.0301	2.83%
	0269 Grass Range H S		0.0406	0.0303	0.0316	0.0301	2.93%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0268 Grass Range Elem		0.0284	0.0130	0.0316	0.0301	<input type="text"/>
	0269 Grass Range H S		0.0406	0.0291	0.0316	0.0301	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0268 Grass Range Elem		0.0284	0.0224	0.0316	0.0301	<input type="text"/>
	0269 Grass Range H S		0.0406	0.0303	0.0316	0.0301	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0268 Grass Range Elem					2.68%	<input type="text"/>
	0269 Grass Range H S					3.08%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0429 Grass Range Public Schls					2.88%	<input type="text"/>

**Your Preliminary Rate by School System (SS) is:**  
This same rate is applied to both EL and HS in the same SS.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 14 Fergus 0429 Grass Range 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.

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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

#### 14 Fergus 0432 King Colony Elementary

#### 0272 King Colony 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	61,960.93	61,960.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,029.60	3,029.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,215.07	0.00	5,215.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,171.65	7,171.65	0.00	0.00	0.00	0.00
31XX Food Services	9,967.65	9,967.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,183.08	0.00	0.00	5,183.08	0.00	0.00
<b>Totals</b>	92,527.98	82,129.83	5,215.07	5,183.08	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	92,527.98					

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

#### 14 Fergus 0432 King Colony Elementary

Line A	Indirect/Direct	5,215.07 /	82,129.83	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0272 King Colony Elem				6.35%		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0272 King Colony Elem	0.0804	0.0864	0.0699	0.0681	6.35%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0272 King Colony Elem	0.0000	0.0000	0.0000	0.0000	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0272 King Colony Elem	0.0804	0.0864	0.0699	0.0681	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2015</b>	<b>LE Reclassified Rate</b>
	0272 King Colony Elem				7.00%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0432 King Colony Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>			7.00%	
		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.

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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

#### 14 Fergus 0433 Moore Public Schools

#### 0273 Moore 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	447,546.27	447,546.27	0.00	0.00	0.00	0.00
222X Educational Media Services	506.61	506.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,350.90	60,350.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,830.95	7,085.51	19,745.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	63,161.34	63,161.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,947.79	34,947.79	0.00	0.00	0.00	0.00
31XX Food Services	58,884.41	58,884.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,359.92	4,359.92	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,723.66	0.00	0.00	17,723.66	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,830.79	0.00	0.00	1,830.79	0.00	0.00
<b>Totals</b>	716,142.64	676,842.75	19,745.44	19,554.45	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	716,142.64					

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

#### 14 Fergus 0433 Moore Public Schools

#### 0274 Moore 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	473,419.22	473,419.22	0.00	0.00	0.00	0.00
222X Educational Media Services	663.82	663.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,557.50	67,557.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,830.31	14,398.74	26,431.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	84,200.20	84,200.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,529.72	40,529.72	0.00	0.00	0.00	0.00
31XX Food Services	11,037.99	11,037.99	0.00	0.00	0.00	0.00
32XX Enterprise Services	2,253.02	2,253.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,712.20	7,712.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,965.48	22,965.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	27,237.76	0.00	0.00	27,237.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,281.55	0.00	0.00	1,281.55	0.00	0.00
<b>Totals</b>	779,688.77	724,737.89	26,431.57	28,519.31	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	779,688.77					

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

#### 14 Fergus 0433 Moore Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0273 Moore Elem</b>	Indirect/Direct	19,745.44 / 676,842.75	2.92%	<input style="width: 100px; height: 20px;" type="text"/>		
	<b>LE 0274 Moore H S</b>	Indirect/Direct	26,431.57 / 724,737.89	3.65%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
		0273 Moore Elem	0.0158	0.0330	0.0187	0.0196	2.92%
		0274 Moore H S	0.0150	0.0218	0.0187	0.0196	3.65%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
		0273 Moore Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
		0274 Moore H S	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
		0273 Moore Elem	0.0158	0.0330	0.0187	0.0196	<input style="width: 100px; height: 20px;" type="text"/>
		0274 Moore H S	0.0150	0.0218	0.0187	0.0196	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
		0273 Moore Elem				2.21%	<input style="width: 100px; height: 20px;" type="text"/>
		0274 Moore H S				2.12%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0433 Moore Public Schools					2.17%	<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

#### 14 Fergus 0433 Moore 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

#### 14 Fergus 0438 Roy K-12 Schools

#### 0280 Roy 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	434,361.11	434,361.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,561.21	1,561.21	0.00	0.00	0.00	0.00
222X Educational Media Services	9,379.66	9,379.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	144,820.34	144,820.34	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,919.41	115,115.41	0.00	27,804.00	0.00	0.00
27XX Student Transportation Services	96,064.87	93,320.87	0.00	2,744.00	0.00	0.00
31XX Food Services	48,233.15	48,233.15	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,221.75	4,221.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,439.49	1,439.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,251.15	39,251.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,312.07	0.00	0.00	13,312.07	0.00	0.00
<b>Totals</b>	935,564.21	891,704.14	0.00	43,860.07	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	935,564.21					

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

#### 14 Fergus 0438 Roy K-12 Schools

Line A	Indirect/Direct	0.00 /	891,704.14	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0280 Roy K-12 Schools				0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>		
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0280 Roy K-12 Schools					0.00%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0438 Roy K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 14 Fergus 0439 Denton Public Schools

#### 0281 Denton 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	432,668.23	432,668.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,946.74	12,946.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,622.25	2,622.25	0.00	0.00	0.00	0.00
222X Educational Media Services	112.21	112.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,653.14	61,653.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,672.17	16,672.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,450.16	1,144.99	28,305.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,966.08	61,229.08	0.00	6,737.00	0.00	0.00
27XX Student Transportation Services	69,928.67	68,234.17	0.00	1,694.50	0.00	0.00
31XX Food Services	55,009.19	55,009.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,903.07	5,903.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,830.79	0.00	0.00	1,830.79	0.00	0.00
<b>Totals</b>	756,762.70	718,195.24	28,305.17	10,262.29	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	756,762.70					

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

#### 14 Fergus 0439 Denton Public Schools

#### 0282 Denton 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	336,661.01	336,661.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,511.68	13,511.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,280.00	2,280.00	0.00	0.00	0.00	0.00
222X Educational Media Services	196.93	196.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,132.04	83,132.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	19,698.63	19,698.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,498.37	1,140.09	27,358.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	91,980.90	91,980.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,111.25	49,415.75	0.00	1,695.50	0.00	0.00
31XX Food Services	15,474.99	15,474.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,098.16	18,098.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,824.16	31,824.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,945.86	0.00	0.00	16,945.86	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,220.53	0.00	0.00	1,220.53	0.00	0.00
9999 Undistributed	1,366.69	1,366.69	0.00	0.00	0.00	0.00
<b>Totals</b>	712,001.20	664,781.03	27,358.28	19,861.89	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	712,001.20					

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

#### 14 Fergus 0439 Denton Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0281 Denton Elem</b>	Indirect/Direct	28,305.17 / 718,195.24	3.94%	<input type="text"/>		
	<b>LE 0282 Denton H S</b>	Indirect/Direct	27,358.28 / 664,781.03	4.12%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
		0281 Denton Elem	0.0245	0.0216	0.0308	0.0303	3.94%
		0282 Denton H S	0.0359	0.0279	0.0308	0.0303	4.12%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
		0281 Denton Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0282 Denton H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
		0281 Denton Elem	0.0245	0.0216	0.0308	0.0303	<input type="text"/>
		0282 Denton H S	0.0359	0.0279	0.0308	0.0303	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
		0281 Denton Elem				2.79%	<input type="text"/>
		0282 Denton H S				3.16%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
		0439 Denton Public Schools				2.98%	<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

#### 14 Fergus 0439 Denton 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

#### 14 Fergus 0445 Spring Creek Colony Elem

#### 0288 Spring Creek Colony 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	70,218.45	70,218.45	0.00	0.00	0.00	0.00
222X Educational Media Services	423.03	423.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,527.51	1,527.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,828.07	0.00	6,828.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,869.77	8,869.77	0.00	0.00	0.00	0.00
31XX Food Services	12,733.52	12,733.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	644.07	644.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,274.62	0.00	0.00	5,274.62	0.00	0.00
<b>Totals</b>	106,519.04	94,416.35	6,828.07	5,274.62	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	106,519.04					

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

#### 14 Fergus 0445 Spring Creek Colony Elem

Line A	Indirect/Direct	6,828.07 /	94,416.35	2015 Calculated Rate	7.23%	2015 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0288 Spring Creek Colony Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0288 Spring Creek Colony Elem	0.0916	0.0954	0.0833	0.0837	7.23%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0288 Spring Creek Colony Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0288 Spring Creek Colony Elem	0.0916	0.0954	0.0833	0.0837	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0288 Spring Creek Colony Elem					8.10%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0445 Spring Creek Colony Elem	<b>Your Preliminary Rate by School System (SS) is:</b>				8.10%	<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

#### 14 Fergus 0447 Winifred K-12 Schools

#### 0291 Winifred 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	668,457.36	660,743.36	0.00	7,714.00	0.00	0.00
21XX Support Services - Students	8,852.78	8,852.78	0.00	0.00	0.00	0.00
222X Educational Media Services	59,805.45	59,805.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,300.72	93,300.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,376.11	0.00	40,376.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,787.81	106,687.81	0.00	15,100.00	0.00	0.00
27XX Student Transportation Services	156,480.95	108,480.95	0.00	48,000.00	0.00	0.00
31XX Food Services	67,371.18	67,371.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,666.50	14,666.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,454.01	23,454.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,564.73	0.00	0.00	12,564.73	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,593.62	0.00	0.00	14,593.62	0.00	0.00
<b>Totals</b>	1,281,711.22	1,143,362.76	40,376.11	97,972.35	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,281,711.22					

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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 14 Fergus 0447 Winifred K-12 Schools

Line A	Indirect/Direct	40,376.11 /	1,143,362.76	2015 Calculated Rate 3.53%	2015 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0291 Winifred K-12 Schools</b>						
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0291 Winifred K-12 Schools	0.0261	0.0243	0.0280	0.0297	3.53%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0291 Winifred K-12 Schools	0.0403	0.0301	0.0280	0.0297	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0291 Winifred K-12 Schools	0.0403	0.0301	0.0280	0.0297	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2015</b>	<b>LE Reclassified Rate</b>
	0291 Winifred K-12 Schools				3.10%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0447 Winifred K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			<b>3.10%</b>	<input type="text"/>
	This same rate is applied to both EL and HS in the same SS.					

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 14 Fergus 1050 Ayers Elementary

#### 1218 Ayers 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	85,170.57	85,170.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,629.39	7,629.39	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,261.99	14,261.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	650.65	650.65	0.00	0.00	0.00	0.00
31XX Food Services	15,627.17	15,627.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,247.83	2,247.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,244.11	0.00	0.00	5,244.11	0.00	0.00
<b>Totals</b>	130,831.71	125,587.60	0.00	5,244.11	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	130,831.71					

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

#### 14 Fergus 1050 Ayers Elementary

Line A	Indirect/Direct	0.00 /	125,587.60	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
LE 1218 Ayers Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>			<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	1218 Ayers Elem			0.0000	0.0000	0.0000	0.0000	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>			<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	1218 Ayers Elem			0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>			<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	1218 Ayers Elem			0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>						<b>2015</b>	<b>LE Reclassified Rate</b>
	1218 Ayers Elem						0.00%	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>								<b>SS Reclassified Rate</b>
	1050 Ayers Elementary			<b>Your Preliminary Rate by School System (SS) is:</b>			0.00%	<input style="width: 60px; 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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