



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 18 Glacier 0545 Browning Public Schools

#### 0400 Browning 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	10,868,284.72	10,868,284.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,584,626.68	1,584,626.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	908,953.55	908,953.55	0.00	0.00	0.00	0.00
222X Educational Media Services	657,425.02	657,425.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	625,381.61	625,381.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,072,808.60	1,072,808.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	309,895.31	47,967.17	261,928.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,109,396.56	2,109,396.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	816,873.25	809,403.54	0.00	7,469.71	0.00	0.00
31XX Food Services	1,191,368.93	1,178,877.73	0.00	12,491.20	0.00	0.00
32XX Enterprise Services	155,726.10	155,726.10	0.00	0.00	0.00	0.00
33XX Community Services	17,910.69	17,910.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,054.03	13,054.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	125,350.59	125,350.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	145,290.66	0.00	0.00	145,290.66	0.00	0.00
<b>Totals</b>	20,602,346.30	20,175,166.59	261,928.14	165,251.57	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>	20,602,346.30					

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

#### 18 Glacier 0545 Browning Public Schools

#### 0401 Browning 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	3,190,227.33	3,190,227.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	562,875.60	562,875.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,462.10	10,462.10	0.00	0.00	0.00	0.00
222X Educational Media Services	218,673.49	218,673.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	334,366.65	334,366.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	379,361.43	379,361.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	154,572.97	0.00	154,572.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	866,691.39	866,691.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	644,561.38	639,581.58	0.00	4,979.80	0.00	0.00
32XX Enterprise Services	5,960.20	5,960.20	0.00	0.00	0.00	0.00
33XX Community Services	9,296.87	9,296.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	52,769.93	52,769.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	383,961.54	375,751.47	0.00	8,210.07	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,163.65	0.00	0.00	12,163.65	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	267,731.25	0.00	0.00	0.00	267,731.25	0.00
<b>Totals</b>	7,093,675.78	6,646,018.04	154,572.97	25,353.52	267,731.25	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>	7,093,675.78					

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

#### 18 Glacier 0545 Browning Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	<b>LE 0400 Browning Elem</b>	Indirect/Direct	261,928.14 / 20,175,166.59	1.30%	<input type="text"/>			
	<b>LE 0401 Browning H S</b>	Indirect/Direct	154,572.97 / 6,646,018.04	2.33%	<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>
	0400 Browning Elem			0.0225	0.0204	0.0234	0.0223	1.30%
	0401 Browning H S			0.0253	0.0218	0.0234	0.0223	2.33%
<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>
	0400 Browning Elem			0.0000	0.0170	0.0234	0.0223	<input type="text"/>
	0401 Browning H S			0.0000	0.0316	0.0234	0.0223	<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>	
	0400 Browning Elem			0.0225	0.0204	0.0234	0.0223	<input type="text"/>
	0401 Browning H S			0.0253	0.0316	0.0234	0.0223	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>	
	0400 Browning Elem					1.93%	<input type="text"/>	
	0401 Browning H S					2.39%	<input type="text"/>	
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>	
	0545 Browning Public Schools					2.16%	<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

#### 18 Glacier 0545 Browning 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

#### 18 Glacier 0546 Cut Bank Public Schools

#### 0402 Cut Bank Elem

Expenditure Function	Total	Direct and	Indirect	Excluded Costs		
	Expenditures	Unallowable Costs	Costs	Capital	Debt	Other
	(A)	(B)	(C)	Outlay	Financing	(F)
				(D)	(E)	
1XXX Instruction	3,456,367.02	3,456,367.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,311.94	15,311.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	162,166.18	162,166.18	0.00	0.00	0.00	0.00
222X Educational Media Services	128,266.96	128,266.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	473,149.07	473,149.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	346,898.29	346,898.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,904.43	0.00	82,904.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	435,729.77	435,729.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	428,742.23	231,142.23	0.00	197,600.00	0.00	0.00
31XX Food Services	350,893.69	350,893.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,523.96	6,523.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,309.83	54,309.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	188,211.24	0.00	0.00	188,211.24	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,652.92	0.00	0.00	8,652.92	0.00	0.00
<b>Totals</b>	6,138,127.53	5,660,758.94	82,904.43	394,464.16	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>	6,138,127.53					

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

#### 18 Glacier 0546 Cut Bank Public Schools

#### 0403 Cut Bank 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	1,295,154.99	1,295,154.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,292.12	14,292.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	154,176.44	154,176.44	0.00	0.00	0.00	0.00
222X Educational Media Services	40,787.44	40,787.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	207,695.60	207,695.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	170,264.58	170,264.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,530.55	0.00	81,530.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	439,591.08	439,591.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	496,793.82	200,393.82	0.00	296,400.00	0.00	0.00
34XX Extracurricular - Activities	79,352.96	79,352.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	208,452.67	208,452.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,517.31	0.00	0.00	3,517.31	0.00	0.00
<b>Totals</b>	3,191,609.56	2,810,161.70	81,530.55	299,917.31	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>	3,191,609.56					

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

#### 18 Glacier 0546 Cut Bank Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	<b>LE 0402 Cut Bank Elem</b>	Indirect/Direct	82,904.43 / 5,660,758.94	1.46%	<input type="text"/>			
	<b>LE 0403 Cut Bank H S</b>	Indirect/Direct	81,530.55 / 2,810,161.70	2.90%	<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>
		0402 Cut Bank Elem		0.0128	0.0096	0.0186	0.0189	1.46%
		0403 Cut Bank H S		0.0287	0.0266	0.0186	0.0189	2.90%
<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>
		0402 Cut Bank Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0403 Cut Bank 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>	
		0402 Cut Bank Elem		0.0128	0.0096	0.0186	0.0189	<input type="text"/>
		0403 Cut Bank H S		0.0287	0.0266	0.0186	0.0189	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>	
		0402 Cut Bank Elem				1.42%	<input type="text"/>	
		0403 Cut Bank H S				2.31%	<input type="text"/>	
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>	
		0546 Cut Bank Public Schools				1.87%	<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

#### 18 Glacier 0546 Cut Bank 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.

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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

#### 18 Glacier 0547 East Glacier Park Elem

#### 0404 East Glacier Park 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	410,446.30	410,446.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,740.06	7,740.06	0.00	0.00	0.00	0.00
222X Educational Media Services	644.95	644.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,270.68	11,270.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,690.75	16,690.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,907.23	0.00	94,907.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	77,524.72	77,524.72	0.00	0.00	0.00	0.00
31XX Food Services	58,117.84	58,117.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,397.58	3,397.58	0.00	0.00	0.00	0.00
<b>Totals</b>	680,740.11	585,832.88	94,907.23	0.00	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>	680,740.11					

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

#### 18 Glacier 0547 East Glacier Park Elem

Line A	Indirect/Direct	94,907.23 /	585,832.88	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0404 East Glacier Park Elem				16.20%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0404 East Glacier Park Elem	0.1448	0.1596	0.1405	0.1465	16.20%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0404 East Glacier Park Elem	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		
	0404 East Glacier Park Elem	0.1448	0.1596	0.1405	0.1465	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0404 East Glacier Park Elem					14.31%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0547 East Glacier Park Elem	<b>Your Preliminary Rate by School System (SS) is:</b>				14.31%	<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

#### 18 Glacier 1056 Mountain View Elementary

#### 1222 Mountain View 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	121,594.74	121,594.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,200.56	2,200.56	0.00	0.00	0.00	0.00
222X Educational Media Services	5,880.99	5,880.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	31,245.90	31,245.90	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,726.82	14,726.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,982.00	0.00	0.00	1,982.00	0.00	0.00
<b>Totals</b>	177,631.01	175,649.01	0.00	1,982.00	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>	177,631.01					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 18 Glacier 1056 Mountain View Elementary

Line A	Indirect/Direct	0.00 /	175,649.01	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 1222 Mountain View 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>
	1222 Mountain View 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>
	1222 Mountain View Elem	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>	
	1222 Mountain View Elem	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>
	1222 Mountain View Elem				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>
	1056 Mountain View Elementary				0.00%	<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.