



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

22 Jefferson 0584 Clancy Elementary

0452 Clancy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,395,760.82	1,395,760.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	77,352.97	77,352.97	0.00	0.00	0.00	0.00
222X Educational Media Services	56,313.74	56,313.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,660.17	122,660.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	105,634.04	105,634.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,490.89	0.00	43,490.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	194,910.83	174,910.83	0.00	20,000.00	0.00	0.00
27XX Student Transportation Services	101,944.63	101,944.63	0.00	0.00	0.00	0.00
31XX Food Services	126,981.67	126,981.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,426.26	7,426.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,294.03	16,294.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	40,000.00	0.00	0.00	40,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,278.73	0.00	0.00	10,278.73	0.00	0.00
9999 Undistributed	0.36	0.36	0.00	0.00	0.00	0.00
Totals	2,299,049.14	2,185,279.52	43,490.89	70,278.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,299,049.14					

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

22 Jefferson 0584 Clancy Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0452 Clancy Elem	43,490.89 / 2,185,279.52 1.99%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0452 Clancy Elem	0.0266	0.0229	0.0218	0.0220	1.99%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0452 Clancy 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	
	0452 Clancy Elem	0.0266	0.0229	0.0218	0.0220	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0452 Clancy Elem				2.15%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0584 Clancy Elementary	Your Preliminary Rate by School System (SS) is:			2.15%	<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

22 Jefferson 0585 Whitehall Public Schools

0453 Whitehall Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,428,008.72	1,413,541.67	0.00	14,467.05	0.00	0.00
21XX Support Services - Students	211,131.95	211,131.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,432.98	4,432.98	0.00	0.00	0.00	0.00
222X Educational Media Services	35,695.17	35,695.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,627.87	52,627.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,806.54	95,806.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,927.00	4,638.14	36,288.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	370,052.05	364,811.00	0.00	5,241.05	0.00	0.00
27XX Student Transportation Services	183,335.08	183,335.08	0.00	0.00	0.00	0.00
31XX Food Services	122,062.29	122,062.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,571.69	17,571.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,051.64	0.00	0.00	3,051.64	0.00	0.00
9999 Undistributed	1,636.03	1,636.03	0.00	0.00	0.00	0.00
Totals	2,566,339.01	2,507,290.41	36,288.86	22,759.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,566,339.01					

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

22 Jefferson 0585 Whitehall Public Schools

0454 Whitehall 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	874,660.03	855,157.09	0.00	19,502.94	0.00	0.00
21XX Support Services - Students	118,819.13	118,819.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,569.44	3,569.44	0.00	0.00	0.00	0.00
222X Educational Media Services	36,872.66	36,872.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,594.77	54,594.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,512.51	41,512.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,742.42	4,638.10	37,104.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	270,086.45	259,446.60	0.00	10,639.85	0.00	0.00
27XX Student Transportation Services	122,393.41	122,393.41	0.00	0.00	0.00	0.00
33XX Community Services	399.21	399.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,038.39	17,038.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	126,684.41	126,684.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34,693.00	0.00	0.00	34,693.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,757.01	0.00	0.00	1,757.01	0.00	0.00
9999 Undistributed	256.26	256.26	0.00	0.00	0.00	0.00
Totals	1,745,079.10	1,641,381.98	37,104.32	66,592.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,745,079.10					

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

22 Jefferson 0585 Whitehall Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0453 Whitehall Elem	Indirect/Direct	36,288.86 / 2,507,290.41	1.45%	<input type="text"/>		
	LE 0454 Whitehall H S	Indirect/Direct	37,104.32 / 1,641,381.98	2.26%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0453 Whitehall Elem	0.0194	0.0121	0.0173	0.0173	1.45%
		0454 Whitehall H S	0.0221	0.0257	0.0173	0.0173	2.26%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0453 Whitehall Elem	0.0194	0.0000	0.0000	0.0173	<input type="text"/>
		0454 Whitehall H S	0.0221	0.0000	0.0000	0.0173	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
		0453 Whitehall Elem	0.0194	0.0121	0.0173	0.0173	<input type="text"/>
		0454 Whitehall H S	0.0221	0.0257	0.0173	0.0173	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0453 Whitehall Elem				1.53%	<input type="text"/>
		0454 Whitehall H S				2.00%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0585 Whitehall Public Schools				1.77%	<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

22 Jefferson 0585 Whitehall 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

22 Jefferson 0586 Basin Elementary

0455 Basin 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	159,225.17	159,225.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	30,799.47	30,799.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,632.00	1,632.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,443.33	15,443.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,244.45	0.00	9,244.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,830.35	19,830.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,395.48	0.00	0.00	3,395.48	0.00	0.00
Totals	239,570.25	226,930.32	9,244.45	3,395.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	239,570.25					

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

22 Jefferson 0586 Basin Elementary

Line A	Indirect/Direct	9,244.45 /	226,930.32	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0455 Basin Elem				4.07%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0455 Basin Elem	0.0332	0.0659	0.0519	0.0518	4.07%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0455 Basin 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		
	0455 Basin Elem	0.0332	0.0659	0.0519	0.0518	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0455 Basin Elem					4.63%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0586 Basin Elementary	Your Preliminary Rate by School System (SS) is:				4.63%	<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.

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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

22 Jefferson 0587 Boulder Elementary

0456 Boulder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,260,278.06	1,260,278.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	31,076.86	31,076.86	0.00	0.00	0.00	0.00
222X Educational Media Services	96,774.05	96,774.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,389.02	61,389.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	115,163.49	115,163.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,715.40	14,737.53	35,977.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	248,968.45	248,968.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,496.29	50,496.29	0.00	0.00	0.00	0.00
31XX Food Services	126,696.58	126,696.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,288.33	6,288.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,662.85	29,662.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,816.15	0.00	0.00	13,816.15	0.00	0.00
Totals	2,091,325.53	2,041,531.51	35,977.87	13,816.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,091,325.53					

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

22 Jefferson 0587 Boulder Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0456 Boulder Elem	Indirect/Direct 35,977.87 / 2,041,531.51 1.76%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0456 Boulder Elem	0.0132	0.0118	0.0118	0.0123	1.76%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0456 Boulder Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0456 Boulder Elem	0.0132	0.0118	0.0118	0.0123	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0456 Boulder Elem					1.27%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0587 Boulder Elementary	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.				1.27%	<input style="width: 60px; height: 20px;" type="text"/>

* 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

22 Jefferson 0589 Cardwell Elementary

0458 Cardwell 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	287,269.35	287,269.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,861.48	33,861.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,707.42	5,707.42	0.00	0.00	0.00	0.00
222X Educational Media Services	391.82	391.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	952.00	952.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	774.62	774.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,011.80	0.00	12,011.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,209.41	59,209.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,481.51	55,481.51	0.00	0.00	0.00	0.00
31XX Food Services	2,426.17	2,426.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,293.00	1,293.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,172.40	2,172.40	0.00	0.00	0.00	0.00
9999 Undistributed	2,881.62	2,881.62	0.00	0.00	0.00	0.00
Totals	464,432.60	452,420.80	12,011.80	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	464,432.60					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

22 Jefferson 0589 Cardwell Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0458 Cardwell Elem	Indirect/Direct 12,011.80 / 452,420.80 2.66%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0458 Cardwell Elem	0.0537	0.0329	0.0501	0.0425	2.66%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0458 Cardwell 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	
	0458 Cardwell Elem	0.0537	0.0329	0.0501	0.0425	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0458 Cardwell Elem				3.91%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0589 Cardwell Elementary	Your Preliminary Rate by School System (SS) is:			3.91%	<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

22 Jefferson 0591 Montana City Elementary

0460 Montana City 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	2,160,238.65	2,160,238.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	133,779.69	133,779.69	0.00	0.00	0.00	0.00
222X Educational Media Services	139,893.45	139,893.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	251,213.47	251,213.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	141,690.44	141,690.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,298.09	0.00	59,298.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	341,041.20	341,041.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	123,341.75	123,341.75	0.00	0.00	0.00	0.00
31XX Food Services	164,664.85	164,664.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,062.99	4,062.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,678.11	22,678.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	24,736.98	0.00	0.00	24,736.98	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	14,340.07	0.00	0.00	0.00	14,340.07	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,028.27	0.00	0.00	5,028.27	0.00	0.00
Totals	3,586,008.01	3,482,604.60	59,298.09	29,765.25	14,340.07	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,586,008.01					

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

22 Jefferson 0591 Montana City Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0460 Montana City Elem	Indirect/Direct 59,298.09 / 3,482,604.60 1.70%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0460 Montana City Elem	0.0175	0.0160	0.0164	0.0161	1.70%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0460 Montana City 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	
	0460 Montana City Elem	0.0175	0.0160	0.0164	0.0161	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0460 Montana City Elem				1.58%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0591 Montana City Elementary	Your Preliminary Rate by School System (SS) is:			1.58%	<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

22 Jefferson 1033 Jefferson High School

0457 Jefferson 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	1,300,113.03	1,300,113.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,505.01	28,505.01	0.00	0.00	0.00	0.00
222X Educational Media Services	77,266.75	77,266.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	155,231.06	155,231.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	147,885.85	147,885.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,657.37	15,847.00	56,810.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	576,391.09	576,391.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	158,863.06	158,863.06	0.00	0.00	0.00	0.00
31XX Food Services	3,582.69	3,582.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,548.84	48,548.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	184,619.20	184,619.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,500.00	0.00	0.00	10,500.00	0.00	0.00
Totals	2,764,163.95	2,696,853.58	56,810.37	10,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,764,163.95					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

22 Jefferson 1033 Jefferson High School

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0457 Jefferson H S	Indirect/Direct 56,810.37 / 2,696,853.58 2.11%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	2013	2014	2015
	0457 Jefferson H S	0.0389	0.0174
		0.0225	0.0255
			2.11%
Line C Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	Reclassified Rate 2015
	0457 Jefferson H S	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	
	0457 Jefferson H S	0.0389	0.0174
		0.0225	0.0255
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0457 Jefferson H S		2.38%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
1033 Jefferson High School	Your Preliminary Rate by School System (SS) is:	2.38%	<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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