



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

28 Madison 0653 Alder-Upper Ruby Elem

0536 Alder 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	127,610.53	127,610.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,256.20	20,256.20	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	41,274.78	41,274.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,123.56	4,123.56	0.00	0.00	0.00	0.00
31XX Food Services	20,376.84	20,376.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,053.21	0.00	0.00	6,053.21	0.00	0.00
Totals	219,695.12	213,641.91	0.00	6,053.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	219,695.12					

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



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For FY2014-15 Using FY13 Expenditures

28 Madison 0653 Alder-Upper Ruby Elem

Line A	Indirect/Direct	0.00 /	213,641.91	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
LE 0536 Alder Elem				0.00%				
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0536 Alder Elem			0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
	0536 Alder Elem			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
	0536 Alder Elem			0.0000	0.0000	0.0000	0.0000	
Line E Five Year Average with 5% Discount	LE						2015	LE Reclassified Rate
	0536 Alder Elem						0.00%	
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate
	0653 Alder-Upper Ruby Elem			Your Preliminary Rate by School System (SS) is:			0.00%	
				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.

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

28 Madison 0654 Sheridan Public Schools

0537 Sheridan 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	746,865.91	743,914.95	0.00	2,950.96	0.00	0.00
21XX Support Services - Students	78.06	78.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,476.43	10,476.43	0.00	0.00	0.00	0.00
222X Educational Media Services	5,771.42	5,771.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,412.91	122,412.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,278.47	72,278.47	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,473.67	124,249.61	0.00	18,224.06	0.00	0.00
27XX Student Transportation Services	52,026.69	52,026.69	0.00	0.00	0.00	0.00
31XX Food Services	65,867.06	65,867.06	0.00	0.00	0.00	0.00
33XX Community Services	1,464.25	1,464.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,247.72	22,247.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,941.83	0.00	0.00	6,941.83	0.00	0.00
Totals	1,248,904.42	1,220,787.57	0.00	28,116.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,248,904.42					

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

28 Madison 0654 Sheridan Public Schools

0538 Sheridan 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	502,817.19	489,528.64	0.00	13,288.55	0.00	0.00
221X Improvement of Instruction Services	1,456.00	1,456.00	0.00	0.00	0.00	0.00
222X Educational Media Services	6,146.00	6,146.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,493.52	147,493.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,679.29	61,679.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	143.18	0.00	143.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	208,210.35	137,946.83	0.00	70,263.52	0.00	0.00
27XX Student Transportation Services	141,718.20	36,939.21	0.00	104,778.99	0.00	0.00
31XX Food Services	17,421.64	17,421.64	0.00	0.00	0.00	0.00
33XX Community Services	11,684.05	11,684.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,228.72	94,228.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,475.52	0.00	0.00	19,475.52	0.00	0.00
Totals	1,212,473.66	1,004,523.90	143.18	207,806.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,212,473.66					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

28 Madison 0654 Sheridan Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0537 Sheridan Elem	Indirect/Direct	0.00 / 1,220,787.57	0.00%			
	LE 0538 Sheridan H S	Indirect/Direct	143.18 / 1,004,523.90	0.01%			
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	0537 Sheridan Elem		0.0000	0.0000	0.0363	0.0382	0.00%
	0538 Sheridan H S		0.0002	0.0002	0.0363	0.0382	0.01%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	0537 Sheridan Elem		0.0637	0.0302	0.0449	0.0473	
	0538 Sheridan H S		0.0699	0.0683	0.0449	0.0473	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	0537 Sheridan Elem		0.0637	0.0302	0.0449	0.0473	
	0538 Sheridan H S		0.0699	0.0683	0.0449	0.0473	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0537 Sheridan Elem					3.54%	
	0538 Sheridan H S					4.38%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0654 Sheridan Public Schools					3.96%	

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

28 Madison 0654 Sheridan 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

28 Madison 0655 Twin Bridges K-12 Schools

0540 Twin Bridges 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	1,546,138.53	1,545,233.33	0.00	905.20	0.00	0.00
21XX Support Services - Students	27,637.43	27,637.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,406.08	3,406.08	0.00	0.00	0.00	0.00
222X Educational Media Services	57,932.22	57,932.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	173,083.48	173,083.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	78,281.53	78,281.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	150,007.97	26,932.38	123,075.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	328,730.84	328,497.51	0.00	233.33	0.00	0.00
27XX Student Transportation Services	164,131.14	164,131.14	0.00	0.00	0.00	0.00
31XX Food Services	133,308.27	133,308.27	0.00	0.00	0.00	0.00
33XX Community Services	707.12	707.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,735.07	37,735.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,392.98	96,392.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,973.54	0.00	0.00	14,973.54	0.00	0.00
Totals	2,812,466.20	2,673,278.54	123,075.59	16,112.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,812,466.20					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

28 Madison 0655 Twin Bridges K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0540 Twin Bridges K-12 Schools	Indirect/Direct 123,075.59 / 2,673,278.54 4.60%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0540 Twin Bridges K-12 Schools	0.0510	0.0436	0.0518	0.0506	4.60%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0540 Twin Bridges K-12 Schools	0.0720	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	Reclassified Rate 2015	
	0540 Twin Bridges K-12 Schools	0.0720	0.0436	0.0518	0.0506	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0540 Twin Bridges K-12 Schools					5.02%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	<input style="width: 100px; height: 20px;" type="text"/>
	0655 Twin Bridges K-12 Schools	Your Preliminary Rate by School System (SS) is:				5.02%	<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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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

28 Madison 0657 Harrison K-12 Schools

0543 Harrison 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	908,300.33	908,300.33	0.00	0.00	0.00	0.00
222X Educational Media Services	6,162.07	6,162.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,125.59	121,125.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,285.75	8,285.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,470.93	8,511.94	32,958.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,483.06	142,483.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	154,954.46	154,954.46	0.00	0.00	0.00	0.00
31XX Food Services	84,747.72	84,747.72	0.00	0.00	0.00	0.00
33XX Community Services	10,568.42	10,568.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,985.16	11,985.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,983.77	32,983.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,248.00	0.00	0.00	9,248.00	0.00	0.00
Totals	1,532,315.26	1,490,108.27	32,958.99	9,248.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,532,315.26					

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

28 Madison 0657 Harrison K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0543 Harrison K-12 Schools	Indirect/Direct 32,958.99 / 1,490,108.27 2.21%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0543 Harrison K-12 Schools	0.0306	0.0312	0.0287	0.0305	2.21%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0543 Harrison K-12 Schools	0.0337	0.0340	0.0287	0.0305	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0543 Harrison K-12 Schools	0.0337	0.0340	0.0287	0.0305	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0543 Harrison K-12 Schools					2.83%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0657 Harrison K-12 Schools	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.				2.83%	<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.

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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.

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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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

28 Madison 0659 Ennis K-12 Schools

0546 Ennis 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	2,374,847.71	2,374,847.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	75,334.27	75,334.27	0.00	0.00	0.00	0.00
222X Educational Media Services	48,550.86	48,550.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	336,173.54	336,173.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	290,695.34	290,695.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,752.92	29,066.66	56,686.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	619,414.97	619,414.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	408,623.06	317,804.19	0.00	90,818.87	0.00	0.00
31XX Food Services	282,336.44	282,336.44	0.00	0.00	0.00	0.00
32XX Enterprise Services	38,740.52	38,740.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	152,439.81	152,439.81	0.00	0.00	0.00	0.00
Totals	4,712,909.44	4,565,404.31	56,686.26	90,818.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	4,712,909.44					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

28 Madison 0659 Ennis K-12 Schools

Line A	Indirect/Direct	56,686.26 /	4,565,404.31	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0546 Ennis K-12 Schools				1.24%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0546 Ennis K-12 Schools	0.0176	0.0246	0.0224	0.0230	1.24%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0546 Ennis K-12 Schools	0.0163	0.0365	0.0240	0.0230	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0546 Ennis K-12 Schools	0.0176	0.0365	0.0240	0.0230	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0546 Ennis K-12 Schools					2.16%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0659 Ennis K-12 Schools	Your Preliminary Rate by School System (SS) is:				2.16%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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