



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

33 Musselshell 0711 Roundup Public Schools

0605 Roundup 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	2,154,705.25	2,154,705.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	118,839.87	118,839.87	0.00	0.00	0.00	0.00
222X Educational Media Services	78,163.32	78,163.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,607.48	122,607.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	214,920.56	214,920.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,944.84	22,049.31	36,895.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	296,710.35	296,710.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	194,464.97	194,464.97	0.00	0.00	0.00	0.00
31XX Food Services	281,573.93	281,573.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,674.82	7,674.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,036.03	47,036.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	398,162.86	124,676.03	0.00	273,486.83	0.00	0.00
Totals	3,973,804.28	3,663,421.92	36,895.53	273,486.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,973,804.28					

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

33 Musselshell 0711 Roundup Public Schools

0606 Roundup High School

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	919,698.52	919,698.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	71,946.51	71,946.51	0.00	0.00	0.00	0.00
222X Educational Media Services	54,162.31	54,162.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	132,740.70	132,740.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	87,513.95	87,513.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,071.84	22,049.56	37,022.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	200,807.59	200,807.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	202,216.93	202,216.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50,092.79	50,092.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	102,948.62	102,948.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	105,938.38	100,323.95	0.00	5,614.43	0.00	0.00
Totals	1,987,138.14	1,944,501.43	37,022.28	5,614.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,987,138.14					

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

33 Musselshell 0711 Roundup Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0605 Roundup Elem	Indirect/Direct	36,895.53 / 3,663,421.92	1.01%	<input type="text"/>		
	LE 0606 Roundup High School	Indirect/Direct	37,022.28 / 1,944,501.43	1.90%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0605 Roundup Elem	0.0092	0.0104	0.0128	0.0125	1.01%	
	0606 Roundup High School	0.0163	0.0165	0.0128	0.0125	1.90%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0605 Roundup Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
	0606 Roundup High School	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		
	0605 Roundup Elem	0.0092	0.0104	0.0128	0.0125	<input type="text"/>	
	0606 Roundup High School	0.0163	0.0165	0.0128	0.0125	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0605 Roundup Elem					1.05%	<input type="text"/>
	0606 Roundup High School					1.46%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0711 Roundup Public Schools					1.26%	<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

33 Musselshell 0711 Roundup 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

33 Musselshell 0712 Melstone Public Schools

0607 Melstone 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	452,570.64	452,570.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,116.43	6,116.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	640.69	640.69	0.00	0.00	0.00	0.00
222X Educational Media Services	4,153.88	4,153.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,701.74	58,701.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	36,890.03	36,890.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,909.81	10,210.53	14,699.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,249.16	76,249.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	136,728.85	63,970.19	0.00	72,758.66	0.00	0.00
31XX Food Services	54,780.49	54,780.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	70.32	70.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,922.93	13,922.93	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,495.15	0.00	0.00	1,495.15	0.00	0.00
Totals	867,230.12	778,277.03	14,699.28	74,253.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	867,230.12					

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.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

33 Musselshell 0712 Melstone Public Schools

0608 Melstone 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	317,646.27	317,646.27	0.00	0.00	0.00	0.00
222X Educational Media Services	4,129.87	4,129.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,833.85	57,833.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,329.94	30,329.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,787.85	10,205.27	12,582.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	77,073.98	77,073.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	140,016.79	67,258.15	0.00	72,758.64	0.00	0.00
31XX Food Services	20,607.06	20,607.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,062.42	11,062.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,113.72	38,113.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	884.88	0.00	0.00	884.88	0.00	0.00
Totals	720,486.63	634,260.53	12,582.58	73,643.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	720,486.63					

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	LE 0607 Melstone Elem	Indirect/Direct	14,699.28 / 778,277.03	1.89%	<input type="text"/>			
	LE 0608 Melstone H S	Indirect/Direct	12,582.58 / 634,260.53	1.98%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
		0607 Melstone Elem		0.0255	0.0212	0.0237	0.0247	1.89%
		0608 Melstone H S		0.0350	0.0257	0.0237	0.0247	1.98%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
		0607 Melstone Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0608 Melstone H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
		0607 Melstone Elem		0.0255	0.0212	0.0237	0.0247	<input type="text"/>
		0608 Melstone H S		0.0350	0.0257	0.0237	0.0247	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
		0607 Melstone Elem				2.17%	<input type="text"/>	
		0608 Melstone H S				2.45%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		0712 Melstone Public Schools				2.31%	<input type="text"/>	

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