



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

37 Pondera 0767 Heart Butte K-12 Schools

1226 Heart Butte 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	1,320,912.44	1,320,912.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	74,837.16	74,837.16	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	130.20	130.20	0.00	0.00	0.00	0.00
222X Educational Media Services	99,909.41	99,909.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	328,033.63	328,033.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	120,404.71	120,404.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	155,450.65	0.00	155,450.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	484,571.37	484,571.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	165,045.77	165,045.77	0.00	0.00	0.00	0.00
31XX Food Services	191,403.79	191,403.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	718.55	718.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	85,851.12	85,851.12	0.00	0.00	0.00	0.00
Totals	3,027,268.80	2,871,818.15	155,450.65	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,027,268.80					

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

37 Pondera 0767 Heart Butte K-12 Schools

Line A	Indirect/Direct	155,450.65 /	2,871,818.15	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
37 Pondera 0767 Heart Butte K-12 Schools							
LE 1226 Heart Butte K-12 Schools	Indirect/Direct	155,450.65 /	2,871,818.15	5.41%			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	1226 Heart Butte K-12 Schools	0.0409	0.0584	0.0368	0.0363	5.41%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	1226 Heart Butte K-12 Schools	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	1226 Heart Butte K-12 Schools	0.0409	0.0584	0.0368	0.0363		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	1226 Heart Butte K-12 Schools					4.30%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0767 Heart Butte K-12 Schools	Your Preliminary Rate by School System (SS) is:				4.30%	
		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

37 Pondera 0768 Dupuyer Elementary

0671 Dupuyer 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	73,738.64	73,738.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,118.29	0.00	18,118.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,078.30	59,078.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,127.47	3,127.47	0.00	0.00	0.00	0.00
31XX Food Services	580.71	580.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,000.00	0.00	0.00	2,000.00	0.00	0.00
Totals	156,643.41	136,525.12	18,118.29	2,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	156,643.41					

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

37 Pondera 0768 Dupuyer Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0671 Dupuyer Elem	13.27%	<input type="text"/>	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0671 Dupuyer Elem	0.0662	0.0691	0.0751	0.0768	13.27%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0671 Dupuyer 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	
	0671 Dupuyer Elem	0.0662	0.0691	0.0751	0.0768	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0671 Dupuyer Elem				7.98%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0768 Dupuyer Elementary				7.98%	<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.

* 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

37 Pondera 0771 Conrad Public Schools

0674 Conrad 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	2,066,257.96	2,066,257.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	398,295.63	398,295.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	57,689.39	57,689.39	0.00	0.00	0.00	0.00
222X Educational Media Services	166,069.61	163,071.61	0.00	2,998.00	0.00	0.00
23XX Support Services - General Administration	111,267.01	111,267.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	265,649.47	265,649.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	109,196.64	3,788.91	99,755.25	5,652.48	0.00	0.00
26XX Operation and Maintenance of Plant Services	334,660.14	334,660.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	278,302.73	136,302.73	0.00	142,000.00	0.00	0.00
31XX Food Services	225,080.54	225,080.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,365.42	13,365.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,731.50	40,731.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,663.20	0.00	0.00	50,663.20	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,506.20	0.00	0.00	6,506.20	0.00	0.00
Totals	4,123,735.44	3,816,160.31	99,755.25	207,819.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,123,735.44					

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

37 Pondera 0771 Conrad Public Schools

0675 Conrad 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	957,823.11	957,823.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	77,184.94	77,184.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	29,091.47	29,091.47	0.00	0.00	0.00	0.00
222X Educational Media Services	157,098.62	149,907.62	0.00	7,191.00	0.00	0.00
23XX Support Services - General Administration	67,167.93	67,167.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	151,042.90	151,042.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,313.79	2,526.08	76,019.39	3,768.32	0.00	0.00
26XX Operation and Maintenance of Plant Services	310,556.64	310,556.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	308,683.75	95,683.75	0.00	213,000.00	0.00	0.00
31XX Food Services	10,600.00	10,600.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,755.01	41,755.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	152,853.89	152,853.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,825.00	0.00	0.00	4,825.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,441.56	0.00	0.00	20,441.56	0.00	0.00
Totals	2,371,438.61	2,046,193.34	76,019.39	249,225.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,371,438.61					

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

37 Pondera 0771 Conrad Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0674 Conrad Elem	Indirect/Direct	99,755.25 / 3,816,160.31	2.61%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0675 Conrad H S	Indirect/Direct	76,019.39 / 2,046,193.34	3.72%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0674 Conrad Elem	0.0282	0.0265	0.0337	0.0334	2.61%
		0675 Conrad H S	0.0347	0.0302	0.0337	0.0334	3.72%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0674 Conrad Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
		0675 Conrad 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	
		0674 Conrad Elem	0.0282	0.0265	0.0337	0.0334	<input style="width: 100px; height: 20px;" type="text"/>
		0675 Conrad H S	0.0347	0.0302	0.0337	0.0334	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0674 Conrad Elem				2.81%	<input style="width: 100px; height: 20px;" type="text"/>
		0675 Conrad H S				3.21%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0771 Conrad Public Schools				3.01%	<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

37 Pondera 0771 Conrad 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.

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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.

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

37 Pondera 0775 Valier Public Schools

0679 Valier 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	721,465.24	712,597.24	0.00	8,868.00	0.00	0.00
21XX Support Services - Students	3,346.52	3,346.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,427.02	4,427.02	0.00	0.00	0.00	0.00
222X Educational Media Services	21,055.76	21,055.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,660.65	76,660.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	79,178.70	79,178.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	171,920.54	171,920.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,372.25	79,372.25	0.00	0.00	0.00	0.00
31XX Food Services	97,302.42	97,302.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,094.03	7,094.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,666.49	16,666.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,981.58	0.00	0.00	1,981.58	0.00	0.00
Totals	1,280,471.20	1,269,621.62	0.00	10,849.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,280,471.20					

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

37 Pondera 0775 Valier Public Schools

0680 Valier 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	457,646.48	457,646.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,192.65	20,192.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,515.98	2,515.98	0.00	0.00	0.00	0.00
222X Educational Media Services	63,574.83	63,574.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,050.32	78,050.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	49,405.41	49,405.41	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	118,968.63	101,968.63	0.00	17,000.00	0.00	0.00
27XX Student Transportation Services	89,920.20	89,920.20	0.00	0.00	0.00	0.00
31XX Food Services	17,074.75	17,074.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,843.99	21,843.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,980.74	53,980.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	990.79	0.00	0.00	990.79	0.00	0.00
Totals	974,164.77	956,173.98	0.00	17,990.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	974,164.77					

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

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37 Pondera 0775 Valier Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0679 Valier Elem	Indirect/Direct	0.00 / 1,269,621.62	0.00%	<input type="text"/>		
	LE 0680 Valier H S	Indirect/Direct	0.00 / 956,173.98	0.00%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	0.00%
		0680 Valier H S	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0680 Valier 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	
		0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0680 Valier H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0679 Valier Elem				0.00%	<input type="text"/>
		0680 Valier H S				0.00%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0775 Valier Public Schools				0.00%	<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

37 Pondera 0775 Valier 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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

37 Pondera 0778 Miami Elementary

0684 Miami 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	91,620.49	91,620.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,070.93	17,070.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	126.26	0.00	126.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,435.42	2,435.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Totals	112,253.10	111,126.84	126.26	1,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	112,253.10					

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

37 Pondera 0778 Miami Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0684 Miami Elem	126.26 / 111,126.84	0.11%	<input style="width: 100px; height: 20px;" type="text"/>
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	2013	2014	2015
	0684 Miami Elem	0.0026	0.0000
		0.0005	0.0006
			0.11%
Line C Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	Reclassified Rate 2015
	0684 Miami 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	
	0684 Miami Elem	0.0026	0.0000
		0.0005	0.0006
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0684 Miami Elem		0.09%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0778 Miami Elementary	Your Preliminary Rate by School System (SS) is:	0.09%	<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.