



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

38 Powder River 0786 Biddle Elementary

0692 Biddle 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	78,734.49	78,734.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,387.54	13,387.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,114.75	0.00	1,114.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,228.86	25,228.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,449.40	5,449.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	648.56	0.00	0.00	648.56	0.00	0.00
Totals	124,563.60	122,800.29	1,114.75	648.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	124,563.60					

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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38 Powder River 0786 Biddle Elementary

Line A	Indirect/Direct	1,114.75 /	122,800.29	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0692 Biddle Elem				0.91%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0692 Biddle Elem	0.0104	0.0081	0.0101	0.0100	0.91%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0692 Biddle 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		
	0692 Biddle Elem	0.0104	0.0081	0.0101	0.0100	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0692 Biddle Elem					0.91%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0786 Biddle Elementary	Your Preliminary Rate by School System (SS) is:				0.91%	<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

38 Powder River 0799 Broadus Public Schools

0705 Broadus 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	936,165.89	936,165.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	30,884.98	30,884.98	0.00	0.00	0.00	0.00
222X Educational Media Services	88,609.45	88,609.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,922.04	77,922.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,158.87	95,158.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,297.07	4,878.00	37,419.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	201,830.01	201,830.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	75,552.11	75,552.11	0.00	0.00	0.00	0.00
31XX Food Services	128,735.99	128,735.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,393.02	9,393.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,823.76	0.00	0.00	2,823.76	0.00	0.00
9999 Undistributed	55,263.85	55,263.85	0.00	0.00	0.00	0.00
Totals	1,744,637.04	1,704,394.21	37,419.07	2,823.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,744,637.04					

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

38 Powder River 0799 Broadus Public Schools

0706 Powder River Co Dist 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	811,397.65	811,397.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,456.94	22,456.94	0.00	0.00	0.00	0.00
222X Educational Media Services	26,511.20	26,511.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,328.98	63,328.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	66,723.50	66,723.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,797.54	4,878.00	36,919.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	219,705.20	219,705.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	529,027.58	529,027.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,535.78	29,535.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	81,907.81	81,907.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,932.04	0.00	0.00	1,932.04	0.00	0.00
9999 Undistributed	18,405.19	18,405.19	0.00	0.00	0.00	0.00
Totals	1,912,729.41	1,873,877.83	36,919.54	1,932.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,912,729.41					

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

38 Powder River 0799 Broadus Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0705 Broadus Elem	Indirect/Direct	37,419.07 / 1,704,394.21	2.20%	<input type="text"/>		
	LE 0706 Powder River Co Dist H S	Indirect/Direct	36,919.54 / 1,873,877.83	1.97%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	0705 Broadus Elem		0.0169	0.0176	0.0161	0.0165	2.20%
	0706 Powder River Co Dist H S		0.0157	0.0159	0.0161	0.0165	1.97%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	0705 Broadus Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0706 Powder River Co Dist 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	
	0705 Broadus Elem		0.0169	0.0176	0.0161	0.0165	<input type="text"/>
	0706 Powder River Co Dist H S		0.0157	0.0159	0.0161	0.0165	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0705 Broadus Elem					1.69%	<input type="text"/>
	0706 Powder River Co Dist H S					1.59%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0799 Broadus Public Schools					1.64%	<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

38 Powder River 0799 Broadus 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

38 Powder River 0802 South Stacey Elementary

0709 South Stacey 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	55,237.55	55,237.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,338.22	4,338.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	333.00	0.00	333.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,259.76	9,259.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	513.80	513.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,080.93	0.00	0.00	1,080.93	0.00	0.00
Totals	70,763.26	69,349.33	333.00	1,080.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	70,763.26					

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

38 Powder River 0802 South Stacey Elementary

Line A	Indirect/Direct	333.00 /	69,349.33	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0709 South Stacey Elem				0.48%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0709 South Stacey Elem	0.0004	0.0000	0.0005	0.0006	0.48%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0709 South Stacey 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		
	0709 South Stacey Elem	0.0004	0.0000	0.0005	0.0006	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0709 South Stacey Elem					0.12%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0802 South Stacey Elementary	Your Preliminary Rate by School System (SS) is:				0.12%	<input style="width: 100px; height: 20px;" type="text"/>
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