



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

39 Powell 0805 Deer Lodge Elementary

0712 Deer Lodge 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	2,927,006.87	2,927,006.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	441,741.79	441,741.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,541.64	14,541.64	0.00	0.00	0.00	0.00
222X Educational Media Services	85,138.74	85,138.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,545.29	103,545.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	258,580.37	258,580.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,139.86	5,482.63	63,657.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	469,643.40	469,643.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	345,105.74	345,105.74	0.00	0.00	0.00	0.00
31XX Food Services	197,979.32	197,979.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,818.74	44,818.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,687.44	28,687.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,307.24	0.00	0.00	7,307.24	0.00	0.00
Totals	4,993,236.44	4,922,271.97	63,657.23	7,307.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,993,236.44					

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

39 Powell 0805 Deer Lodge Elementary

Line A	Indirect/Direct	63,657.23 /	4,922,271.97	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0712 Deer Lodge Elem				1.29%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0712 Deer Lodge Elem	0.0196	0.0155	0.0148	0.0147	1.29%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0712 Deer Lodge 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		
	0712 Deer Lodge Elem	0.0196	0.0155	0.0148	0.0147	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0712 Deer Lodge Elem					1.47%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0805 Deer Lodge Elementary	Your Preliminary Rate by School System (SS) is:				1.47%	<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

39 Powell 0806 Powell County High School

0713 Powell County 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	1,748,044.22	1,725,068.22	0.00	22,976.00	0.00	0.00
21XX Support Services - Students	76,999.70	76,999.70	0.00	0.00	0.00	0.00
222X Educational Media Services	81,594.59	81,594.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	191,378.06	191,378.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	176,247.98	176,247.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,176.72	0.00	94,176.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	351,593.93	351,593.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	128,932.33	128,932.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,458.64	29,458.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	133,447.62	133,447.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	180,929.67	0.00	0.00	180,929.67	0.00	0.00
Totals	3,192,803.46	2,894,721.07	94,176.72	203,905.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,192,803.46					

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

39 Powell 0806 Powell County High School

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0713 Powell County H S	Indirect/Direct 94,176.72 / 2,894,721.07 3.25%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0713 Powell County H S	0.0289	0.0265	0.0252	0.0259	3.25%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0713 Powell County 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		
	0713 Powell County H S	0.0289	0.0265	0.0252	0.0259	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0713 Powell County H S					2.64%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0806 Powell County High School	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.				2.64%	<input style="width: 100px; 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

39 Powell 0808 Ovando Elementary

0715 Ovando 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	119,258.96	119,258.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	100.00	100.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,689.20	3,689.20	0.00	0.00	0.00	0.00
222X Educational Media Services	1,633.04	1,633.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,477.13	14,477.13	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	41,800.79	41,800.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,089.45	1,089.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,934.55	0.00	0.00	2,934.55	0.00	0.00
Totals	184,983.12	182,048.57	0.00	2,934.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	184,983.12					

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

39 Powell 0808 Ovando Elementary

Line A	Indirect/Direct	0.00 /	182,048.57	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0715 Ovando Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0715 Ovando 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	
	0715 Ovando 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		
	0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0715 Ovando Elem					0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0808 Ovando Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<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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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

39 Powell 0810 Helmville Elementary

0717 Helmville 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	169,453.73	169,453.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,542.23	2,542.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,993.00	3,993.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	157.50	157.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,953.31	867.09	8,086.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,260.17	19,260.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	78,950.00	36,000.00	0.00	42,950.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,069.98	0.00	0.00	13,069.98	0.00	0.00
Totals	296,379.92	232,273.72	8,086.22	56,019.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	296,379.92					

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

39 Powell 0810 Helmville Elementary

Line A	Indirect/Direct	8,086.22 /	232,273.72	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0717 Helmville Elem				3.48%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0717 Helmville Elem	0.0267	0.0272	0.0260	0.0265	3.48%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0717 Helmville 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		
	0717 Helmville Elem	0.0267	0.0272	0.0260	0.0265	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0717 Helmville Elem					2.68%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0810 Helmville Elementary	Your Preliminary Rate by School System (SS) is:				2.68%	<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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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

39 Powell 0811 Garrison Elementary

0718 Garrison 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	124,091.31	124,091.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,504.89	1,504.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,679.22	1,679.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	157.50	157.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,955.52	0.00	16,955.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,385.22	16,385.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,272.58	8,272.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	436.14	436.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,829.52	0.00	0.00	13,829.52	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,729.50	0.00	0.00	4,729.50	0.00	0.00
Totals	188,041.40	152,526.86	16,955.52	18,559.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	188,041.40					

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

39 Powell 0811 Garrison Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0718 Garrison Elem	11.12%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	2013	2014	2015
0718 Garrison Elem	0.0824	0.0627	0.0658
			0.0685
			11.12%
Line C Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	Reclassified Rate 2015
0718 Garrison Elem	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	
0718 Garrison Elem	0.0824	0.0627	0.0658
			0.0685
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	LE Reclassified Rate		
0718 Garrison Elem			7.42%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0811 Garrison Elementary	Your Preliminary Rate by School System (SS) is:	7.42%	<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

39 Powell 0812 Elliston Elementary

0719 Elliston 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	131,107.26	131,107.26	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,960.14	4,960.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,665.62	3,665.62	0.00	0.00	0.00	0.00
222X Educational Media Services	1,343.45	1,343.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,057.47	11,057.47	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,790.68	25,790.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	257.60	257.60	0.00	0.00	0.00	0.00
31XX Food Services	20,519.99	20,519.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,357.62	0.00	0.00	8,357.62	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,157.28	0.00	0.00	4,157.28	0.00	0.00
Totals	211,217.11	198,702.21	0.00	12,514.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	211,217.11					

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

39 Powell 0812 Elliston Elementary

Line A	Indirect/Direct	0.00 /	198,702.21	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0719 Elliston Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0719 Elliston Elem	0.0000	0.0032	0.0006	0.0007	0.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0719 Elliston Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0719 Elliston Elem	0.0000	0.0032	0.0006	0.0007	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0719 Elliston Elem					0.09%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0812 Elliston Elementary	Your Preliminary Rate by School System (SS) is:				0.09%	<input style="width: 50px; 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

39 Powell 0813 Avon Elementary

0720 Avon 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	133,389.79	133,389.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,645.58	18,645.58	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,209.68	23,359.68	0.00	2,850.00	0.00	0.00
27XX Student Transportation Services	19,564.98	19,564.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,155.15	1,155.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,646.38	0.00	0.00	4,646.38	0.00	0.00
Totals	203,611.56	196,115.18	0.00	7,496.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	203,611.56					

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

39 Powell 0813 Avon Elementary

Line A	Indirect/Direct	0.00 /	196,115.18	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0720 Avon Elem								
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0720 Avon 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
	0720 Avon Elem			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
	0720 Avon Elem			0.0000	0.0000	0.0000	0.0000	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
	0720 Avon Elem					0.00%		
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0813 Avon Elementary			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.

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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

39 Powell 0814 Gold Creek Elementary

0721 Gold Creek 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	80,517.49	80,517.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	990.00	990.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,938.60	6,938.60	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,923.68	9,923.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	12,105.66	12,105.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,609.03	0.00	0.00	1,609.03	0.00	0.00
Totals	112,084.46	110,475.43	0.00	1,609.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	112,084.46					

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

39 Powell 0814 Gold Creek Elementary

Line A	Indirect/Direct	0.00 /	110,475.43	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0721 Gold Creek Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0721 Gold Creek Elem	0.0000	0.0033	0.0013	0.0009	0.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0721 Gold Creek Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0721 Gold Creek Elem	0.0000	0.0033	0.0013	0.0009		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0721 Gold Creek Elem					0.10%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0814 Gold Creek Elementary	Your Preliminary Rate by School System (SS) is:				0.10%	
	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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