



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

46 Sheridan 0885 Westby K-12 Schools

0819 Westby 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	726,141.01	717,896.01	0.00	8,245.00	0.00	0.00
221X Improvement of Instruction Services	6,780.69	6,780.69	0.00	0.00	0.00	0.00
222X Educational Media Services	64,073.26	64,073.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	138,730.05	138,730.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,595.10	62,595.10	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	88,798.47	88,798.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	92,546.65	92,546.65	0.00	0.00	0.00	0.00
31XX Food Services	84,593.56	84,593.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	67,138.61	67,138.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	82,801.17	82,801.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	224,472.46	0.00	0.00	224,472.46	0.00	0.00
9999 Undistributed	27,219.00	27,219.00	0.00	0.00	0.00	0.00
Totals	1,665,890.03	1,433,172.57	0.00	232,717.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,665,890.03					

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

46 Sheridan 0885 Westby K-12 Schools

Line A	Indirect/Direct	0.00 /	1,433,172.57	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0819 Westby K-12 Schools							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0819 Westby K-12 Schools	0.0101	0.0122	0.0107	0.0084	0.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0819 Westby K-12 Schools	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		
	0819 Westby K-12 Schools	0.0101	0.0122	0.0107	0.0084	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0819 Westby K-12 Schools					0.79%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0885 Westby K-12 Schools	Your Preliminary Rate by School System (SS) is:				0.79%	<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

46 Sheridan 0887 Medicine Lake K-12 Schools

0822 Medicine Lake 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	1,025,819.92	1,009,563.56	0.00	16,256.36	0.00	0.00
21XX Support Services - Students	21,626.19	21,626.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,189.43	4,189.43	0.00	0.00	0.00	0.00
222X Educational Media Services	45,874.07	45,874.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,337.94	86,337.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,358.34	2,358.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,089.04	4,400.35	55,688.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	224,652.04	197,344.14	0.00	27,307.90	0.00	0.00
27XX Student Transportation Services	287,116.15	184,046.15	0.00	103,070.00	0.00	0.00
31XX Food Services	123,669.15	123,669.15	0.00	0.00	0.00	0.00
32XX Enterprise Services	14,096.54	14,096.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,481.34	18,481.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,533.55	50,533.55	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,944.73	0.00	0.00	4,944.73	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	330,583.35	0.00	0.00	330,583.35	0.00	0.00
Totals	2,300,371.78	1,762,520.75	55,688.69	482,162.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,300,371.78					

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

46 Sheridan 0887 Medicine Lake K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0822 Medicine Lake K-12 Schools	Indirect/Direct 55,688.69 / 1,762,520.75 3.16%	<input type="text"/>	<input type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0822 Medicine Lake K-12 Schools	0.0287	0.0264	0.0251	0.0253	3.16%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0822 Medicine Lake K-12 Schools	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	Reclassified Rate 2015	
	0822 Medicine Lake K-12 Schools	0.0287	0.0264	0.0251	0.0253	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0822 Medicine Lake K-12 Schools					2.60%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0887 Medicine Lake K-12 Schools	Your Preliminary Rate by School System (SS) is:				2.60%	<input 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.

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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

46 Sheridan 0891 Plentywood K-12 Schools

0828 Plentywood 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	2,476,770.91	2,476,770.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	82,526.76	82,526.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,768.00	5,768.00	0.00	0.00	0.00	0.00
222X Educational Media Services	95,854.99	95,854.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	257,911.41	244,813.41	0.00	13,098.00	0.00	0.00
24XX Support Services - School Administration	222,434.74	222,434.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,982.16	17,351.14	63,631.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	435,718.05	435,718.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	264,559.96	264,559.96	0.00	0.00	0.00	0.00
31XX Food Services	263,357.39	263,357.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	69,750.25	69,750.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	166,053.59	166,053.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	99,835.67	0.00	0.00	99,835.67	0.00	0.00
Totals	4,521,523.88	4,344,959.19	63,631.02	112,933.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,521,523.88					

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For FY2014-15 Using FY13 Expenditures

46 Sheridan 0891 Plentywood K-12 Schools

Line A	Indirect/Direct	63,631.02 /	4,344,959.19	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0828 Plentywood K-12 Schools							
				1.46%			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0828 Plentywood K-12 Schools	0.0116	0.0126	0.0111	0.0112	1.46%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0828 Plentywood 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		
	0828 Plentywood K-12 Schools	0.0116	0.0126	0.0111	0.0112		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0828 Plentywood K-12 Schools					1.16%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0891 Plentywood K-12 Schools	Your Preliminary Rate by School System (SS) is:			1.16%		
		This same rate is applied to both EL and HS in the same SS.					

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