



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

47 Silver Bow 0902 Butte Public Schools

0840 Butte 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	14,470,092.37	14,470,092.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,174,322.11	3,174,322.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	385,235.87	355,485.87	0.00	29,750.00	0.00	0.00
222X Educational Media Services	510,619.25	510,619.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	496,781.29	496,781.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,555,538.68	1,555,538.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	693,476.82	10,127.25	673,242.62	10,106.95	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,563,438.56	2,499,084.56	0.00	64,354.00	0.00	0.00
27XX Student Transportation Services	905,014.33	903,466.63	0.00	1,547.70	0.00	0.00
31XX Food Services	1,405,265.77	1,405,265.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,796.90	40,796.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	90,136.94	90,136.94	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	250,590.57	0.00	0.00	250,590.57	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	91,015.23	55,442.23	0.00	35,573.00	0.00	0.00
Totals	26,632,324.69	25,567,159.85	673,242.62	391,922.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	26,632,324.69					

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

47 Silver Bow 0902 Butte Public Schools

1212 Butte 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	7,790,306.11	7,767,612.11	0.00	22,694.00	0.00	0.00
21XX Support Services - Students	473,411.66	473,411.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	240,618.52	240,618.52	0.00	0.00	0.00	0.00
222X Educational Media Services	171,534.22	171,534.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	195,300.42	195,300.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	809,187.91	809,187.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	382,937.92	1,343.27	376,616.60	4,978.05	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,584,603.67	2,533,273.67	0.00	51,330.00	0.00	0.00
27XX Student Transportation Services	446,614.89	445,852.59	0.00	762.30	0.00	0.00
31XX Food Services	1,890.28	1,890.28	0.00	0.00	0.00	0.00
32XX Enterprise Services	10,132.17	10,132.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,243.98	44,243.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	415,416.19	415,416.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	119,705.72	0.00	0.00	119,705.72	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	38,750.37	38,750.37	0.00	0.00	0.00	0.00
Totals	13,724,654.03	13,148,567.36	376,616.60	199,470.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	13,724,654.03					

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

47 Silver Bow 0902 Butte Public Schools

Line A			2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0840 Butte Elem	Indirect/Direct	673,242.62 / 25,567,159.85	2.63%	<input type="text"/>		
	LE 1212 Butte H S	Indirect/Direct	376,616.60 / 13,148,567.36	2.86%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0840 Butte Elem	0.0262	0.0258	0.0271	0.0266	2.63%
		1212 Butte H S	0.0284	0.0262	0.0271	0.0266	2.86%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0840 Butte Elem	0.0263	0.0337	0.0271	0.0266	<input type="text"/>
		1212 Butte H S	0.0319	0.0277	0.0271	0.0266	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
		0840 Butte Elem	0.0263	0.0337	0.0271	0.0266	<input type="text"/>
		1212 Butte H S	0.0319	0.0277	0.0271	0.0266	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0840 Butte Elem				2.66%	<input type="text"/>
		1212 Butte H S				2.70%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0902 Butte Public Schools				2.68%	<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

47 Silver Bow 0902 Butte 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

47 Silver Bow 0904 Ramsay Elementary

0842 Ramsay 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	681,200.28	672,461.28	0.00	8,739.00	0.00	0.00
21XX Support Services - Students	134,126.91	134,126.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,236.00	5,222.80	0.00	1,013.20	0.00	0.00
23XX Support Services - General Administration	137,230.95	137,230.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	98,692.71	98,692.71	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	135,723.96	135,723.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	135,856.15	135,856.15	0.00	0.00	0.00	0.00
31XX Food Services	127,796.95	72,455.06	0.00	55,341.89	0.00	0.00
34XX Extracurricular - Activities	3,606.73	3,606.73	0.00	0.00	0.00	0.00
Totals	1,460,470.64	1,395,376.55	0.00	65,094.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,460,470.64					

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

47 Silver Bow 0904 Ramsay Elementary

Line A	Indirect/Direct	0.00 /	1,395,376.55	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0842 Ramsay Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0842 Ramsay Elem	0.0159	0.0000	0.0130	0.0154	0.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0842 Ramsay 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	Reclassified Rate 2015	
	0842 Ramsay Elem	0.0159	0.0000	0.0130	0.0154	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0842 Ramsay Elem					0.84%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0904 Ramsay Elementary	Your Preliminary Rate by School System (SS) is:				0.84%	<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

47 Silver Bow 0905 Divide Elementary

0843 Divide 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	17,108.37	17,108.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,163.53	13,163.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,237.97	11,237.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,070.81	40,070.81	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,877.24	5,877.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	189.00	189.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	95.00	95.00	0.00	0.00	0.00	0.00
Totals	87,741.92	87,741.92	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	87,741.92					

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

47 Silver Bow 0905 Divide Elementary

Line A	Indirect/Direct	0.00 /	87,741.92	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **																								
LE 0843 Divide Elem																															
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> </tr> <tr> <td style="text-align: center;">Line B Preliminary Indirect Cost Rates</td> <td style="text-align: center;">LE</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> </tr> <tr> <td></td> <td>0843 Divide Elem</td> <td style="text-align: center;">0.0053</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0010</td> <td style="text-align: center;">0.0012</td> <td style="text-align: center;">0.0010</td> <td style="text-align: center;">0.0012</td> </tr> </table>																Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	2015		0843 Divide Elem	0.0053	0.0000	0.0010	0.0012	0.0010	0.0012
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	2015																								
	0843 Divide Elem	0.0053	0.0000	0.0010	0.0012	0.0010	0.0012																								
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Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	2015																								
	0843 Divide Elem	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000																								
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Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	2015																								
	0843 Divide Elem	0.0053	0.0000	0.0010	0.0012	0.0010	0.0012																								
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Line E Five Year Average with 5% Discount	LE	2011	2012	2013	2014	2015	LE Reclassified Rate																								
	0843 Divide Elem	0.0053	0.0000	0.0010	0.0012	0.0010	0.0012																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> </tr> <tr> <td style="text-align: center;">Line F Average of LE's contained under one School System Code (SS)</td> <td style="text-align: center;">LE</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">SS Reclassified Rate</td> </tr> <tr> <td></td> <td>0843 Divide Elem</td> <td style="text-align: center;">0.0053</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0010</td> <td style="text-align: center;">0.0012</td> <td style="text-align: center;">0.0010</td> <td style="text-align: center;">0.0012</td> </tr> </table>																Line F Average of LE's contained under one School System Code (SS)	LE	2011	2012	2013	2014	2015	SS Reclassified Rate		0843 Divide Elem	0.0053	0.0000	0.0010	0.0012	0.0010	0.0012
Line F Average of LE's contained under one School System Code (SS)	LE	2011	2012	2013	2014	2015	SS Reclassified Rate																								
	0843 Divide Elem	0.0053	0.0000	0.0010	0.0012	0.0010	0.0012																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> </tr> <tr> <td style="text-align: center;">0905 Divide Elementary</td> <td style="text-align: center;">Your Preliminary Rate by School System (SS) is:</td> <td style="text-align: center;">0.14%</td> </tr> <tr> <td colspan="8" style="text-align: center;">This same rate is applied to both EL and HS in the same SS.</td> </tr> </table>																0905 Divide Elementary	Your Preliminary Rate by School System (SS) is:	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	This same rate is applied to both EL and HS in the same SS.							
0905 Divide Elementary	Your Preliminary Rate by School System (SS) is:	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%																								
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

47 Silver Bow 0906 Melrose Elementary

0844 Melrose 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	44,254.87	44,254.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	141.80	141.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,414.44	16,414.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,072.00	1,072.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	61,960.86	61,960.86	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	124,924.90	123,843.97	0.00	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	124,924.90					

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

47 Silver Bow 0906 Melrose Elementary

Line A	Indirect/Direct	0.00 /	123,843.97	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0844 Melrose Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0844 Melrose Elem	0.0108	0.0000	0.0021	0.0025	0.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0844 Melrose 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	Reclassified Rate	
	0844 Melrose Elem	0.0108	0.0000	0.0021	0.0025	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0844 Melrose Elem					0.29%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0906 Melrose Elementary	Your Preliminary Rate by School System (SS) is:				0.29%	<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.