



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

48 Stillwater 0908 Park City Public Schools

0846 Park City 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	1,185,721.53	1,185,721.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	42,011.25	42,011.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	183.66	183.66	0.00	0.00	0.00	0.00
222X Educational Media Services	30,636.16	30,636.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,092.84	23,092.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,802.28	90,802.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,983.23	0.00	64,983.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	193,040.79	193,040.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	183,869.01	183,869.01	0.00	0.00	0.00	0.00
31XX Food Services	144,095.72	144,095.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,431.70	6,431.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,162.72	26,162.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,980.00	0.00	0.00	4,980.00	0.00	0.00
Totals	1,996,010.89	1,926,047.66	64,983.23	4,980.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,996,010.89					

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

48 Stillwater 0908 Park City Public Schools

0847 Park City 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	514,197.56	514,197.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,253.94	13,253.94	0.00	0.00	0.00	0.00
222X Educational Media Services	25,405.37	25,405.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,124.85	24,124.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,603.68	30,603.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,534.51	0.00	52,534.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	152,154.67	152,154.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	162,313.95	162,313.95	0.00	0.00	0.00	0.00
31XX Food Services	537.75	537.75	0.00	0.00	0.00	0.00
33XX Community Services	200.00	200.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,456.72	15,456.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,126.07	77,126.07	0.00	0.00	0.00	0.00
Totals	1,067,909.07	1,015,374.56	52,534.51	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	1,067,909.07					

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

48 Stillwater 0908 Park City Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	LE 0846 Park City Elem	Indirect/Direct	64,983.23 / 1,926,047.66	3.37%		
	LE 0847 Park City H S	Indirect/Direct	52,534.51 / 1,015,374.56	5.17%		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0846 Park City Elem	0.0265	0.0430	0.0483	0.0457	3.37%
	0847 Park City H S	0.0649	0.0500	0.0483	0.0457	5.17%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0846 Park City Elem	0.0000	0.0000	0.0000	0.0000	
	0847 Park City H S	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0846 Park City Elem	0.0265	0.0430	0.0483	0.0457	
	0847 Park City H S	0.0649	0.0500	0.0483	0.0457	
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0846 Park City Elem				3.75%	
	0847 Park City H S				4.95%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0908 Park City Public Schools				4.35%	

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

48 Stillwater 0908 Park City 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

48 Stillwater 0909 Columbus Public Schools

0848 Columbus 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	2,072,733.57	2,061,693.57	0.00	11,040.00	0.00	0.00
21XX Support Services - Students	90,401.76	90,401.76	0.00	0.00	0.00	0.00
222X Educational Media Services	206,813.02	206,813.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,405.10	70,405.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	311,453.71	303,438.71	0.00	8,015.00	0.00	0.00
25XX Support Services - Business	54,232.62	0.00	54,232.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	396,969.81	371,508.29	0.00	25,461.52	0.00	0.00
27XX Student Transportation Services	228,642.12	182,142.12	0.00	46,500.00	0.00	0.00
31XX Food Services	224,880.81	224,880.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,486.21	10,486.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,000.64	37,000.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	308,800.04	0.00	0.00	308,800.04	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,530.02	0.00	0.00	7,530.02	0.00	0.00
Totals	4,020,349.43	3,558,770.23	54,232.62	407,346.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,020,349.43					

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

48 Stillwater 0909 Columbus Public Schools

0849 Columbus 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	1,242,316.78	1,228,817.78	0.00	13,499.00	0.00	0.00
21XX Support Services - Students	70,468.82	70,468.82	0.00	0.00	0.00	0.00
222X Educational Media Services	122,711.49	122,711.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,393.27	53,393.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	154,637.66	154,637.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,440.89	0.00	24,440.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	228,430.24	221,271.09	0.00	7,159.15	0.00	0.00
27XX Student Transportation Services	174,270.98	127,770.98	0.00	46,500.00	0.00	0.00
31XX Food Services	3,836.94	3,836.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,873.70	38,873.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	132,882.60	132,882.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	200,000.00	0.00	0.00	200,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,665.93	0.00	0.00	3,665.93	0.00	0.00
Totals	2,449,929.30	2,154,664.33	24,440.89	270,824.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,449,929.30					

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

48 Stillwater 0909 Columbus Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0848 Columbus Elem	Indirect/Direct	54,232.62 / 3,558,770.23	1.52%	<input type="text"/>			
	LE 0849 Columbus H S	Indirect/Direct	24,440.89 / 2,154,664.33	1.13%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0848 Columbus Elem			0.0093	0.0114	0.0106	0.0100	1.52%
	0849 Columbus H S			0.0110	0.0117	0.0106	0.0100	1.13%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
	0848 Columbus Elem			0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0849 Columbus 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	
	0848 Columbus Elem			0.0093	0.0114	0.0106	0.0100	<input type="text"/>
	0849 Columbus H S			0.0110	0.0117	0.0106	0.0100	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
	0848 Columbus Elem					1.07%	<input type="text"/>	
	0849 Columbus H S					1.04%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0909 Columbus Public Schools					1.06%	<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

48 Stillwater 0909 Columbus 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

48 Stillwater 0910 Reed Point Public Schools

0850 Reed Point 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	349,065.05	349,065.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,539.97	13,539.97	0.00	0.00	0.00	0.00
222X Educational Media Services	8,460.11	8,460.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,825.86	40,825.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,735.75	38,735.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,799.65	2,749.14	56,050.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,570.60	96,570.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,119.21	32,119.21	0.00	0.00	0.00	0.00
31XX Food Services	47,785.21	47,785.21	0.00	0.00	0.00	0.00
33XX Community Services	24.76	24.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	53.95	53.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,211.90	5,211.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,677.04	0.00	0.00	5,677.04	0.00	0.00
Totals	696,869.06	635,141.51	56,050.51	5,677.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	696,869.06					

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

48 Stillwater 0910 Reed Point Public Schools

0851 Reed Point 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	307,202.62	307,202.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,874.21	6,874.21	0.00	0.00	0.00	0.00
222X Educational Media Services	14,522.09	14,522.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	35,811.48	35,811.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,484.92	28,484.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,115.04	3,581.40	34,533.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	61,851.44	61,851.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,110.02	25,110.02	0.00	0.00	0.00	0.00
31XX Food Services	7,451.92	7,451.92	0.00	0.00	0.00	0.00
33XX Community Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,299.43	3,299.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,995.13	25,995.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	544.94	0.00	0.00	544.94	0.00	0.00
Totals	556,263.24	521,184.66	34,533.64	544.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	556,263.24					

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

48 Stillwater 0910 Reed Point Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0850 Reed Point Elem	Indirect/Direct	56,050.51 / 635,141.51	8.82%	<input type="text"/>		
	LE 0851 Reed Point H S	Indirect/Direct	34,533.64 / 521,184.66	6.63%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
		0850 Reed Point Elem	0.0541	0.0506	0.0626	0.0625	8.82%
		0851 Reed Point H S	0.0605	0.0564	0.0626	0.0625	6.63%
Line C	Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
		0850 Reed Point Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0851 Reed Point 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	
		0850 Reed Point Elem	0.0541	0.0506	0.0626	0.0625	<input type="text"/>
		0851 Reed Point H S	0.0605	0.0564	0.0626	0.0625	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
		0850 Reed Point Elem				6.04%	<input type="text"/>
		0851 Reed Point H S				5.86%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
		0910 Reed Point Public Schools				5.95%	<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

48 Stillwater 0910 Reed Point 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

48 Stillwater 0911 Molt Elementary

0852 Molt 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	60,704.96	60,704.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	742.87	742.87	0.00	0.00	0.00	0.00
222X Educational Media Services	422.03	422.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	388.09	388.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,722.99	0.00	4,722.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,760.03	14,760.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,913.40	2,913.40	0.00	0.00	0.00	0.00
33XX Community Services	1,810.81	1,810.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	267.87	0.00	0.00	267.87	0.00	0.00
Totals	86,733.05	81,742.19	4,722.99	267.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	86,733.05					

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

48 Stillwater 0911 Molt Elementary

Line A	Indirect/Direct	4,722.99 /	81,742.19	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0852 Molt Elem				5.78%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0852 Molt Elem	0.0000	0.0000	0.0092	0.0151	5.78%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0852 Molt 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		
	0852 Molt Elem	0.0000	0.0000	0.0092	0.0151	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0852 Molt Elem					1.56%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0911 Molt Elementary	Your Preliminary Rate by School System (SS) is:				1.56%	<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

48 Stillwater 0912 Fishtail Elementary

0853 Fishtail 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	75,554.18	73,968.34	0.00	1,585.84	0.00	0.00
21XX Support Services - Students	82.00	82.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,075.55	10,075.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,208.00	1,208.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,743.89	0.00	16,743.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,349.31	18,349.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	16,412.70	16,412.70	0.00	0.00	0.00	0.00
31XX Food Services	11,218.38	11,218.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,513.30	0.00	0.00	1,513.30	0.00	0.00
Totals	151,157.31	131,314.28	16,743.89	3,099.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	151,157.31					

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

48 Stillwater 0912 Fishtail Elementary

Line A	Indirect/Direct	16,743.89 /	131,314.28	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0853 Fishtail Elem				12.75%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0853 Fishtail Elem	0.1133	0.1266	0.1156	0.1142	12.75%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0853 Fishtail 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		
	0853 Fishtail Elem	0.1133	0.1266	0.1156	0.1142	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0853 Fishtail Elem					11.35%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0912 Fishtail Elementary	Your Preliminary Rate by School System (SS) is:				11.35%	<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

48 Stillwater 0916 Nye Elementary

0857 Nye 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	62,746.63	59,426.87	0.00	3,319.76	0.00	0.00
21XX Support Services - Students	718.28	718.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,338.11	9,338.11	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	35,751.35	33,151.35	0.00	2,600.00	0.00	0.00
27XX Student Transportation Services	740.47	740.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,297.12	0.00	0.00	1,297.12	0.00	0.00
Totals	110,591.96	103,375.08	0.00	7,216.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	110,591.96					

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

48 Stillwater 0916 Nye Elementary

Line A	Indirect/Direct	0.00 /	103,375.08	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0857 Nye Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0857 Nye Elem	0.0000	0.0000	0.0013	0.0029	0.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0857 Nye Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0857 Nye Elem	0.0000	0.0000	0.0013	0.0029		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0857 Nye Elem					0.08%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0916 Nye Elementary	Your Preliminary Rate by School System (SS) is:				0.08%	
	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

48 Stillwater 0917 Rapelje Public Schools

0858 Rapelje 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	271,809.35	271,809.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,218.95	2,218.95	0.00	0.00	0.00	0.00
222X Educational Media Services	7,701.53	7,701.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,897.12	51,897.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	29,338.94	29,338.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,827.86	17,620.86	22,207.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	47,445.42	47,445.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,414.79	54,414.79	0.00	0.00	0.00	0.00
31XX Food Services	38,547.82	38,547.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	703.91	703.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,382.82	5,382.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,962.24	0.00	0.00	3,962.24	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	726.58	0.00	0.00	726.58	0.00	0.00
Totals	553,977.33	527,081.51	22,207.00	4,688.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	553,977.33					

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

48 Stillwater 0917 Rapelje Public Schools

0859 Rapelje 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	260,096.57	260,096.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,000.00	4,000.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,837.95	1,837.95	0.00	0.00	0.00	0.00
222X Educational Media Services	6,188.76	6,188.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,882.83	51,882.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	29,915.81	29,915.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,598.53	17,620.86	22,977.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	103,787.63	103,787.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,143.29	60,143.29	0.00	0.00	0.00	0.00
31XX Food Services	18,746.34	18,746.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,901.38	4,901.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,734.27	23,734.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,133.50	0.00	0.00	2,133.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	330.26	0.00	0.00	330.26	0.00	0.00
Totals	608,297.12	582,855.69	22,977.67	2,463.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	608,297.12					

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

48 Stillwater 0917 Rapelje Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0858 Rapelje Elem	Indirect/Direct	22,207.00 / 527,081.51	4.21%	<input type="text"/>		
	LE 0859 Rapelje H S	Indirect/Direct	22,977.67 / 582,855.69	3.94%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0858 Rapelje Elem	0.0376	0.0356	0.0353	0.0352	4.21%
		0859 Rapelje H S	0.0385	0.0359	0.0353	0.0352	3.94%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0858 Rapelje Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0859 Rapelje 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	
		0858 Rapelje Elem	0.0376	0.0356	0.0353	0.0352	<input type="text"/>
		0859 Rapelje H S	0.0385	0.0359	0.0353	0.0352	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0858 Rapelje Elem				3.53%	<input type="text"/>
		0859 Rapelje H S				3.50%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0917 Rapelje Public Schools				3.52%	<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

48 Stillwater 0917 Rapelje 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

48 Stillwater 0919 Absarokee Public Schools

0861 Absarokee 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	1,051,457.11	1,030,473.86	0.00	20,983.25	0.00	0.00
221X Improvement of Instruction Services	32,539.16	32,539.16	0.00	0.00	0.00	0.00
222X Educational Media Services	2,645.92	2,645.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,621.70	76,621.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	135,880.80	135,880.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,174.74	0.00	48,174.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	197,218.80	195,135.81	0.00	2,082.99	0.00	0.00
27XX Student Transportation Services	155,331.20	103,331.20	0.00	52,000.00	0.00	0.00
31XX Food Services	120,274.40	120,274.40	0.00	0.00	0.00	0.00
33XX Community Services	4,891.25	4,891.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	205.80	205.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,545.04	23,545.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,005.40	0.00	0.00	3,005.40	0.00	0.00
Totals	1,851,791.32	1,725,544.94	48,174.74	78,071.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,851,791.32					

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

48 Stillwater 0919 Absarokee Public Schools

0862 Absarokee 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	858,272.33	858,272.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,195.16	19,195.16	0.00	0.00	0.00	0.00
222X Educational Media Services	4,964.38	4,964.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,288.82	76,288.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,455.21	30,455.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,397.72	0.00	48,397.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	205,253.29	205,253.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	167,425.52	115,425.52	0.00	52,000.00	0.00	0.00
31XX Food Services	48,756.45	48,756.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,999.52	21,999.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,245.90	58,245.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	897.10	0.00	0.00	897.10	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,634.81	0.00	0.00	1,634.81	0.00	0.00
Totals	1,541,786.21	1,438,856.58	48,397.72	54,531.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,541,786.21					

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

48 Stillwater 0919 Absarokee Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0861 Absarokee Elem	Indirect/Direct	48,174.74 / 1,725,544.94	2.79%	<input type="text"/>		
	LE 0862 Absarokee H S	Indirect/Direct	48,397.72 / 1,438,856.58	3.36%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
		0861 Absarokee Elem	0.0228	0.0216	0.0244	0.0241	2.79%
		0862 Absarokee H S	0.0291	0.0283	0.0244	0.0241	3.36%
Line C	Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
		0861 Absarokee Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0862 Absarokee 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	
		0861 Absarokee Elem	0.0228	0.0216	0.0244	0.0241	<input type="text"/>
		0862 Absarokee H S	0.0291	0.0283	0.0244	0.0241	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
		0861 Absarokee Elem				2.30%	<input type="text"/>
		0862 Absarokee H S				2.65%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
		0919 Absarokee Public Schools				2.48%	<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

48 Stillwater 0919 Absarokee 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.