



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

50 Teton 0940 Choteau Public Schools

0883 Choteau 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	1,385,512.63	1,385,512.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	190,398.25	190,398.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	39,577.96	39,577.96	0.00	0.00	0.00	0.00
222X Educational Media Services	5,031.33	5,031.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,240.85	71,240.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	137,426.24	137,426.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,490.36	4,430.79	41,059.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	243,625.05	243,625.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	137,192.96	137,192.96	0.00	0.00	0.00	0.00
31XX Food Services	165,718.14	165,718.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,568.50	2,568.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,276.27	27,276.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	306,737.37	0.00	0.00	306,737.37	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,941.73	0.00	0.00	22,941.73	0.00	0.00
Totals	2,780,737.64	2,409,998.97	41,059.57	329,679.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,780,737.64					

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

50 Teton 0940 Choteau Public Schools

0884 Choteau 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	852,207.51	852,207.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	700.00	700.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	43,855.97	43,855.97	0.00	0.00	0.00	0.00
222X Educational Media Services	3,911.38	3,911.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,312.70	83,312.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	114,229.61	114,229.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,287.75	8,956.82	25,330.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	227,403.39	227,403.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	172,048.22	172,048.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,035.56	25,035.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	104,939.86	104,939.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,741.19	0.00	0.00	2,741.19	0.00	0.00
Totals	1,664,673.14	1,636,601.02	25,330.93	2,741.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,664,673.14					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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50 Teton 0940 Choteau Public Schools

Line A			2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0883 Choteau Elem	Indirect/Direct	41,059.57 / 2,409,998.97	1.70%	<input type="text"/>	
	LE 0884 Choteau H S	Indirect/Direct	25,330.93 / 1,636,601.02	1.55%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0883 Choteau Elem	0.0232	0.0213	0.0322	0.0333	1.70%
	0884 Choteau H S	0.0123	0.0127	0.0322	0.0333	1.55%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0883 Choteau Elem	0.0451	0.0340	0.0399	0.0409	<input type="text"/>
	0884 Choteau H S	0.0537	0.0383	0.0399	0.0409	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0883 Choteau Elem	0.0451	0.0340	0.0399	0.0409	<input type="text"/>
	0884 Choteau H S	0.0537	0.0383	0.0399	0.0409	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0883 Choteau Elem				3.36%	<input type="text"/>
	0884 Choteau H S				3.58%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0940 Choteau Public Schools				3.47%	<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

50 Teton 0940 Choteau 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

50 Teton 0945 Bynum Elementary

0889 Bynum 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	181,769.86	181,769.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,970.79	6,970.79	0.00	0.00	0.00	0.00
222X Educational Media Services	338.73	338.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,876.31	1,091.00	8,785.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,666.06	15,666.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,882.65	15,099.65	0.00	11,783.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,531.00	0.00	0.00	2,531.00	0.00	0.00
Totals	244,035.40	220,936.09	8,785.31	14,314.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	244,035.40					

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

50 Teton 0945 Bynum Elementary

Line A	Indirect/Direct	8,785.31 /	220,936.09	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0889 Bynum Elem				3.98%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0889 Bynum Elem	0.0362	0.0350	0.0370	0.0363	3.98%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0889 Bynum 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	
	0889 Bynum Elem	0.0362	0.0350	0.0370	0.0363	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0889 Bynum Elem				3.50%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0945 Bynum Elementary	Your Preliminary Rate by School System (SS) is:			3.50%	<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

50 Teton 0946 Fairfield Public Schools

0890 Fairfield 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	1,124,368.41	1,118,088.41	0.00	6,280.00	0.00	0.00
21XX Support Services - Students	174.84	174.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	125.00	125.00	0.00	0.00	0.00	0.00
222X Educational Media Services	74,616.37	69,841.91	0.00	4,774.46	0.00	0.00
23XX Support Services - General Administration	385.00	385.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,071.09	103,071.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	120,508.77	42,460.39	78,048.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,541.73	162,541.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	152,053.55	104,519.05	0.00	47,534.50	0.00	0.00
31XX Food Services	27,858.70	27,858.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,771.21	2,771.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,014.47	34,014.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,401.72	0.00	0.00	3,401.72	0.00	0.00
Totals	1,805,890.86	1,665,851.80	78,048.38	61,990.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,805,890.86					

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

50 Teton 0946 Fairfield Public Schools

0891 Fairfield 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	830,509.39	826,465.29	0.00	4,044.10	0.00	0.00
21XX Support Services - Students	174.81	174.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	479.72	479.72	0.00	0.00	0.00	0.00
222X Educational Media Services	59,272.08	54,497.61	0.00	4,774.47	0.00	0.00
23XX Support Services - General Administration	66.22	66.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,171.07	44,171.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	129,335.62	42,431.71	86,903.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	147,878.04	147,878.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	151,268.03	103,733.53	0.00	47,534.50	0.00	0.00
31XX Food Services	197,583.97	197,583.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,215.15	22,215.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	104,006.68	104,006.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	90,471.83	0.00	0.00	90,471.83	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	9,875.90	0.00	0.00	0.00	9,875.90	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,981.58	0.00	0.00	1,981.58	0.00	0.00
Totals	1,789,290.09	1,543,703.80	86,903.91	148,806.48	9,875.90	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,789,290.09					

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50 Teton 0946 Fairfield Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0890 Fairfield Elem	Indirect/Direct	78,048.38 / 1,665,851.80	4.69%	<input type="text"/>		
	LE 0891 Fairfield H S	Indirect/Direct	86,903.91 / 1,543,703.80	5.63%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0890 Fairfield Elem	0.0624	0.0523	0.0476	0.0485	4.69%
		0891 Fairfield H S	0.0468	0.0437	0.0476	0.0485	5.63%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0890 Fairfield Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0891 Fairfield 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	
		0890 Fairfield Elem	0.0624	0.0523	0.0476	0.0485	<input type="text"/>
		0891 Fairfield H S	0.0468	0.0437	0.0476	0.0485	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0890 Fairfield Elem				4.90%	<input type="text"/>
		0891 Fairfield H S				4.62%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0946 Fairfield Public Schools				4.76%	<input type="text"/>

Your Preliminary Rate by School System (SS) is:
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50 Teton 0946 Fairfield Public Schools

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

50 Teton 0948 Power Public Schools

0894 Power 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	458,999.92	458,999.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,706.84	14,706.84	0.00	0.00	0.00	0.00
222X Educational Media Services	17,936.23	17,936.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,224.85	56,224.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,009.76	11,009.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,021.11	6,045.37	47,975.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	140,347.98	140,347.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,226.76	60,576.76	0.00	650.00	0.00	0.00
31XX Food Services	73,662.55	73,662.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,551.14	3,551.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,740.29	15,740.29	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	16,490.66	0.00	0.00	0.00	16,490.66	0.00
Totals	923,918.09	858,801.69	47,975.74	650.00	16,490.66	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	923,918.09					

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

50 Teton 0948 Power Public Schools

0895 Power 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	440,322.28	440,322.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,173.41	7,173.41	0.00	0.00	0.00	0.00
222X Educational Media Services	5,921.33	5,921.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,459.35	54,459.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,009.79	11,009.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,358.31	6,045.37	45,312.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,233.93	114,233.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	36,239.16	35,589.16	0.00	650.00	0.00	0.00
31XX Food Services	19,856.92	19,856.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,346.42	21,346.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,129.12	47,129.12	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	15,845.38	0.00	0.00	0.00	15,845.38	0.00
Totals	824,895.40	763,087.08	45,312.94	650.00	15,845.38	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	824,895.40					

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

50 Teton 0948 Power Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0894 Power Elem	Indirect/Direct	47,975.74 / 858,801.69	5.59%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0895 Power H S	Indirect/Direct	45,312.94 / 763,087.08	5.94%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0894 Power Elem	0.0447	0.0534	0.0590	0.0553	5.59%
		0895 Power H S	0.0638	0.0677	0.0590	0.0553	5.94%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0894 Power Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
		0895 Power 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	
		0894 Power Elem	0.0447	0.0534	0.0590	0.0553	<input style="width: 100px; height: 20px;" type="text"/>
		0895 Power H S	0.0638	0.0677	0.0590	0.0553	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0894 Power Elem				5.10%	<input style="width: 100px; height: 20px;" type="text"/>
		0895 Power H S				5.80%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0948 Power Public Schools					5.45%	<input style="width: 100px; height: 20px;" 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

50 Teton 0948 Power 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

50 Teton 0949 Golden Ridge Elementary

0896 Golden Ridge 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	193,708.18	193,708.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,358.17	2,358.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,213.08	0.00	13,213.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,066.86	29,066.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,722.00	26,722.00	0.00	0.00	0.00	0.00
31XX Food Services	12,467.34	12,467.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,000.00	0.00	0.00	2,000.00	0.00	0.00
Totals	279,535.63	264,322.55	13,213.08	2,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	279,535.63					

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

50 Teton 0949 Golden Ridge Elementary

Line A	Indirect/Direct	13,213.08 /	264,322.55	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0896 Golden Ridge Elem				5.00%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0896 Golden Ridge Elem	0.0415	0.0475	0.0444	0.0452	5.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0896 Golden Ridge 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		
	0896 Golden Ridge Elem	0.0415	0.0475	0.0444	0.0452	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0896 Golden Ridge Elem					4.34%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0949 Golden Ridge Elementary	Your Preliminary Rate by School System (SS) is:				4.34%	<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

50 Teton 0951 Pendroy Elementary

0898 Pendroy 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	208,514.13	208,514.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,663.73	4,663.73	0.00	0.00	0.00	0.00
222X Educational Media Services	3,674.10	3,674.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,287.84	0.00	25,287.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,634.38	9,634.38	0.00	0.00	0.00	0.00
31XX Food Services	40,541.29	40,541.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,513.00	0.00	0.00	3,513.00	0.00	0.00
Totals	295,828.47	267,027.63	25,287.84	3,513.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	295,828.47					

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

50 Teton 0951 Pendroy Elementary

Line A	Indirect/Direct	25,287.84 /	267,027.63	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0898 Pendroy Elem				9.47%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0898 Pendroy Elem	0.0659	0.0605	0.0667	0.0692	9.47%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0898 Pendroy 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		
	0898 Pendroy Elem	0.0659	0.0605	0.0667	0.0692	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0898 Pendroy Elem					6.78%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0951 Pendroy Elementary	Your Preliminary Rate by School System (SS) is:				6.78%	<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

50 Teton 0953 Greenfield Elementary

0900 Greenfield 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	249,284.54	249,284.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,020.38	7,020.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,700.00	1,700.00	0.00	0.00	0.00	0.00
222X Educational Media Services	10,287.46	10,287.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,539.29	63,539.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,503.50	2,485.85	22,017.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	111,721.15	111,721.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	52,108.71	52,108.71	0.00	0.00	0.00	0.00
31XX Food Services	52,563.67	52,563.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	302.45	302.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,014.24	4,014.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,225.00	0.00	0.00	5,225.00	0.00	0.00
Totals	582,270.39	555,027.74	22,017.65	5,225.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	582,270.39					

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

50 Teton 0953 Greenfield Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0900 Greenfield Elem	Indirect/Direct 22,017.65 / 555,027.74 3.97%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0900 Greenfield Elem	0.0381	0.0250
		2013	2014
		0.0341	0.0311
			2015
			3.97%
Line C Approved Indirect Cost Rates	LE	2011	2012
	0900 Greenfield Elem	0.0000	0.0000
		2013	2014
		0.0000	0.0000
			Reclassified Rate 2015
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	0900 Greenfield Elem	0.0381	0.0250
		2013	2014
		0.0341	0.0311
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0900 Greenfield Elem		3.19%
			LE Reclassified Rate
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	0953 Greenfield Elementary	Your Preliminary Rate by School System (SS) is:	3.19%
		This same rate is applied to both EL and HS in the same SS.	<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.

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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

50 Teton 1072 Dutton/Brady K-12 Schools

1235 Dutton/Brady 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	1,289,720.42	1,275,320.42	0.00	14,400.00	0.00	0.00
21XX Support Services - Students	43,596.83	43,596.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,008.09	4,008.09	0.00	0.00	0.00	0.00
222X Educational Media Services	16,732.80	16,732.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,024.95	127,024.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	74,542.93	74,542.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,277.29	10,297.95	60,979.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	261,609.11	253,361.11	0.00	8,248.00	0.00	0.00
27XX Student Transportation Services	124,607.81	124,607.81	0.00	0.00	0.00	0.00
31XX Food Services	118,956.08	118,956.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,487.52	11,487.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,266.96	43,266.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,370.78	0.00	0.00	27,370.78	0.00	0.00
Totals	2,214,201.57	2,103,203.45	60,979.34	50,018.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,214,201.57					

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

50 Teton 1072 Dutton/Brady K-12 Schools

Line A	Indirect/Direct	60,979.34 /	2,103,203.45	2.90%	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Line B Preliminary Indirect Cost Rates</td> <td style="width: 10%;">LE</td> <td style="width: 10%;">2011</td> <td style="width: 10%;">2012</td> <td style="width: 10%;">2013</td> <td style="width: 10%;">2014</td> <td style="width: 10%;">2015</td> </tr> <tr> <td>1235 Dutton/Brady K-12 Schools</td> <td></td> <td style="text-align: center;">0.0257</td> <td style="text-align: center;">0.0261</td> <td style="text-align: center;">0.0235</td> <td style="text-align: center;">0.0242</td> <td style="text-align: center;">2.90%</td> </tr> </table>								Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	1235 Dutton/Brady K-12 Schools		0.0257	0.0261	0.0235	0.0242	2.90%										
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015																									
1235 Dutton/Brady K-12 Schools		0.0257	0.0261	0.0235	0.0242	2.90%																									
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Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014																										
1235 Dutton/Brady K-12 Schools		0.0257	0.0261	0.0235	0.0242	<input style="width: 50px; height: 20px;" type="text"/>																									
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Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate																								
1072 Dutton/Brady K-12 Schools	Your Preliminary Rate by School System (SS) is:					2.44%	<input style="width: 50px; height: 20px;" type="text"/>																								
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