



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

56 Yellowstone 1007 Billings Public Schools

0965 Billings 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	60,078,711.82	60,043,711.82	0.00	35,000.00	0.00	0.00
21XX Support Services - Students	7,828,425.52	7,828,425.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	978,076.96	978,076.96	0.00	0.00	0.00	0.00
222X Educational Media Services	3,782,421.19	3,750,126.26	0.00	32,294.93	0.00	0.00
23XX Support Services - General Administration	1,161,144.81	1,152,937.31	0.00	8,207.50	0.00	0.00
24XX Support Services - School Administration	5,526,706.21	5,526,706.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,303,224.47	0.00	1,290,147.75	13,076.72	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,234,727.39	7,180,883.07	0.00	53,844.32	0.00	0.00
27XX Student Transportation Services	3,932,275.21	3,932,275.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	580,872.35	580,872.35	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	33,678.72	0.00	0.00	33,678.72	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	139,832.70	0.00	0.00	0.00	139,832.70	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	547,403.85	477,403.85	0.00	70,000.00	0.00	0.00
Totals	93,127,501.20	91,451,418.56	1,290,147.75	246,102.19	139,832.70	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	93,127,501.20					

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

56 Yellowstone 1007 Billings Public Schools

0966 Billings 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	28,399,996.99	28,351,420.79	0.00	48,576.20	0.00	0.00
21XX Support Services - Students	2,440,474.35	2,440,474.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	412,498.56	412,498.56	0.00	0.00	0.00	0.00
222X Educational Media Services	2,364,006.93	2,348,747.50	0.00	15,259.43	0.00	0.00
23XX Support Services - General Administration	631,502.40	627,459.90	0.00	4,042.50	0.00	0.00
24XX Support Services - School Administration	3,905,403.14	3,905,403.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	670,845.06	0.00	664,404.28	6,440.78	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,698,097.49	4,674,767.81	0.00	23,329.68	0.00	0.00
27XX Student Transportation Services	1,771,493.60	1,771,493.60	0.00	0.00	0.00	0.00
31XX Food Services	5,381,006.31	5,381,006.31	0.00	0.00	0.00	0.00
32XX Enterprise Services	14,082.70	14,082.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,996.26	8,996.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,802,291.15	1,802,291.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	108,142.05	0.00	0.00	108,142.05	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	27,130.23	0.00	0.00	0.00	27,130.23	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,768.28	19,610.42	0.00	157.86	0.00	0.00
Totals	52,655,735.50	51,758,252.49	664,404.28	205,948.50	27,130.23	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	52,655,735.50					

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56 Yellowstone 1007 Billings Public Schools

Line A		2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
	LE 0965 Billings Elem	Indirect/Direct 1,290,147.75 / 91,451,418.56	1.41%	<input type="text"/>			
	LE 0966 Billings H S	Indirect/Direct 664,404.28 / 51,758,252.49	1.28%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0965 Billings Elem	0.0140	0.0141	0.0397	0.0418	1.41%	
	0966 Billings H S	0.0113	0.0122	0.0397	0.0418	1.28%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0965 Billings Elem	0.0510	0.0000	0.0499	0.0518	<input type="text"/>	
	0966 Billings H S	0.0275	0.0011	0.0499	0.0518	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0965 Billings Elem	0.0510	0.0141	0.0499	0.0518	<input type="text"/>	
	0966 Billings H S	0.0275	0.0122	0.0499	0.0518	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0965 Billings Elem					3.44%	<input type="text"/>
	0966 Billings H S					2.93%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1007 Billings Public Schools					Your Preliminary Rate by School System (SS) is:	<input type="text"/>
						3.19%	<input type="text"/>
						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

56 Yellowstone 1007 Billings 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

56 Yellowstone 1008 Lockwood Elementary

0967 Lockwood 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	5,878,928.10	5,878,928.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	818,965.67	818,965.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,185.11	24,185.11	0.00	0.00	0.00	0.00
222X Educational Media Services	572,019.48	572,019.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	273,286.69	273,286.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	441,060.98	441,060.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	154,307.89	0.00	154,307.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,121,275.89	1,094,476.89	0.00	26,799.00	0.00	0.00
27XX Student Transportation Services	546,198.26	546,198.26	0.00	0.00	0.00	0.00
31XX Food Services	631,798.19	631,798.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,692.20	6,692.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,937.95	29,937.95	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	38,154.94	0.00	0.00	38,154.94	0.00	0.00
Totals	10,536,811.35	10,317,549.52	154,307.89	64,953.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,536,811.35					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

56 Yellowstone 1008 Lockwood Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0967 Lockwood Elem	1.50%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0967 Lockwood Elem	0.0168	0.0212
		2013	2014
		0.0180	0.0183
			2015
			1.50%
Line C Approved Indirect Cost Rates	LE	2011	2012
	0967 Lockwood Elem	0.0135	0.0200
		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
	0967 Lockwood Elem	0.0168	0.0212
		2013	2014
		0.0180	0.0183
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0967 Lockwood Elem		1.70%
			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
	1008 Lockwood Elementary	Your Preliminary Rate by School System (SS) is:	1.70%
		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.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

56 Yellowstone 1009 Blue Creek Elementary

0968 Blue Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	887,786.86	887,786.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	591.60	591.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	34,139.08	34,139.08	0.00	0.00	0.00	0.00
222X Educational Media Services	34,195.91	34,195.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,801.99	120,901.99	0.00	6,900.00	0.00	0.00
25XX Support Services - Business	22,920.00	0.00	22,920.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,171.71	125,494.31	0.00	17,677.40	0.00	0.00
27XX Student Transportation Services	23,788.03	23,788.03	0.00	0.00	0.00	0.00
31XX Food Services	77,150.30	77,150.30	0.00	0.00	0.00	0.00
33XX Community Services	527.28	527.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,836.60	5,836.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,478.97	0.00	0.00	3,478.97	0.00	0.00
Totals	1,361,388.33	1,310,411.96	22,920.00	28,056.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,361,388.33					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

56 Yellowstone 1009 Blue Creek Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0968 Blue Creek Elem	Indirect/Direct 22,920.00 / 1,310,411.96 1.75%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	2013	2014	2015
	0968 Blue Creek Elem	0.0217	0.0145
		0.0166	0.0163
			1.75%
Line C Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	Reclassified Rate 2015
	0968 Blue Creek 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	
	0968 Blue Creek Elem	0.0217	0.0145
		0.0166	0.0163
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0968 Blue Creek Elem		1.65%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
1009 Blue Creek Elementary	Your Preliminary Rate by School System (SS) is:	1.65%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

56 Yellowstone 1010 Canyon Creek Elementary

0969 Canyon Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,125,620.62	1,097,327.62	0.00	28,293.00	0.00	0.00
21XX Support Services - Students	56,923.52	56,923.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	86.98	86.98	0.00	0.00	0.00	0.00
222X Educational Media Services	81,426.11	68,641.11	0.00	12,785.00	0.00	0.00
23XX Support Services - General Administration	109,333.24	109,333.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	150,003.05	0.00	150,003.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	222,483.88	215,314.23	0.00	7,169.65	0.00	0.00
27XX Student Transportation Services	116,068.51	116,068.51	0.00	0.00	0.00	0.00
31XX Food Services	96,352.10	96,352.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,720.07	2,720.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,840.52	8,840.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	42,337.08	0.00	0.00	42,337.08	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	7,328.60	0.00	0.00	0.00	7,328.60	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,561.94	0.00	0.00	7,561.94	0.00	0.00
Totals	2,027,086.22	1,771,607.90	150,003.05	98,146.67	7,328.60	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,027,086.22					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

56 Yellowstone 1010 Canyon Creek Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0969 Canyon Creek Elem	8.47%	<input type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0969 Canyon Creek Elem	0.0801	0.0795	0.0795	0.0768	8.47%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0969 Canyon Creek Elem	0.0000	0.0875	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0969 Canyon Creek Elem	0.0801	0.0875	0.0795	0.0768	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0969 Canyon Creek Elem				7.76%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	1010 Canyon Creek Elementary	Your Preliminary Rate by School System (SS) is:			7.76%	<input type="text"/>
		This same rate is applied to both EL and HS in the same SS.				

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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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

56 Yellowstone 1011 Laurel Public Schools

0970 Laurel 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	7,023,831.72	6,778,831.72	0.00	245,000.00	0.00	0.00
21XX Support Services - Students	413,921.18	413,921.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	70,730.51	70,730.51	0.00	0.00	0.00	0.00
222X Educational Media Services	161,021.73	161,021.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	212,413.14	205,723.14	0.00	6,690.00	0.00	0.00
24XX Support Services - School Administration	607,350.39	607,350.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	134,329.39	9,260.47	125,068.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,279,912.67	1,276,719.97	0.00	3,192.70	0.00	0.00
27XX Student Transportation Services	513,222.30	364,457.55	0.00	148,764.75	0.00	0.00
31XX Food Services	702,865.34	702,865.34	0.00	0.00	0.00	0.00
33XX Community Services	106,791.66	106,791.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,481.23	5,481.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,760.34	56,760.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,437.00	0.00	0.00	4,437.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	30,404.83	0.00	0.00	0.00	30,404.83	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	78,015.18	0.00	0.00	78,015.18	0.00	0.00
Totals	11,401,488.61	10,759,915.23	125,068.92	486,099.63	30,404.83	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	11,401,488.61					

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

56 Yellowstone 1011 Laurel Public Schools

0971 Laurel 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	2,982,716.68	2,982,716.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	214,927.23	214,927.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	41,414.65	41,414.65	0.00	0.00	0.00	0.00
222X Educational Media Services	109,985.53	109,985.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	196,352.28	189,937.28	0.00	6,415.00	0.00	0.00
24XX Support Services - School Administration	324,388.74	324,388.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	138,074.70	9,260.94	128,813.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	972,427.02	949,416.13	0.00	23,010.89	0.00	0.00
27XX Student Transportation Services	415,732.85	293,043.14	0.00	122,689.71	0.00	0.00
34XX Extracurricular - Activities	65,698.91	65,698.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	268,162.10	268,162.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,238.73	0.00	0.00	7,238.73	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	16,184.00	0.00	0.00	0.00	16,184.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,717.07	0.00	0.00	10,717.07	0.00	0.00
Totals	5,764,020.49	5,448,951.33	128,813.76	170,071.40	16,184.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,764,020.49					

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

56 Yellowstone 1011 Laurel Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	LE 0970 Laurel Elem	Indirect/Direct	125,068.92 / 10,759,915.23	1.16%	<input type="text"/>	
	LE 0971 Laurel H S	Indirect/Direct	128,813.76 / 5,448,951.33	2.36%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0970 Laurel Elem	0.0121	0.0106	0.0167	0.0162	1.16%
	0971 Laurel H S	0.0234	0.0203	0.0167	0.0162	2.36%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0970 Laurel Elem	0.0000	0.0106	0.0167	0.0162	<input type="text"/>
	0971 Laurel H S	0.0000	0.0203	0.0167	0.0162	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0970 Laurel Elem	0.0121	0.0106	0.0167	0.0162	<input type="text"/>
	0971 Laurel H S	0.0234	0.0203	0.0167	0.0162	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0970 Laurel Elem				1.28%	<input type="text"/>
	0971 Laurel H S				1.90%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	1011 Laurel Public Schools				1.59%	<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

56 Yellowstone 1011 Laurel 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

56 Yellowstone 1012 Elder Grove Elementary

0972 Elder Grove 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	1,724,339.91	1,724,339.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	179,711.72	179,711.72	0.00	0.00	0.00	0.00
222X Educational Media Services	86,452.25	86,452.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,108.77	130,108.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	94,015.61	94,015.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,715.63	0.00	17,715.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	240,964.94	240,964.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	192,742.97	192,742.97	0.00	0.00	0.00	0.00
31XX Food Services	149,566.31	141,323.66	0.00	8,242.65	0.00	0.00
33XX Community Services	2,000.00	2,000.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,957.13	9,957.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,951.52	0.00	0.00	11,951.52	0.00	0.00
Totals	2,839,526.76	2,801,616.96	17,715.63	20,194.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,839,526.76					

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

56 Yellowstone 1012 Elder Grove Elementary

Line A	Indirect/Direct	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0972 Elder Grove Elem	17,715.63 / 2,801,616.96	0.63%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0972 Elder Grove Elem	0.0071	0.0073	0.0071	0.0067	0.63%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0972 Elder Grove 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		
	0972 Elder Grove Elem	0.0071	0.0073	0.0071	0.0067	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0972 Elder Grove Elem					0.66%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1012 Elder Grove Elementary	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.				0.66%	<input style="width: 100px; height: 20px;" type="text"/>

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

56 Yellowstone 1014 Custer K-12 Schools

0975 Custer 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	628,355.81	628,355.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,179.40	25,179.40	0.00	0.00	0.00	0.00
222X Educational Media Services	26,591.05	26,591.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,257.13	101,257.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	46,467.42	46,467.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,946.18	11,018.40	39,927.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	148,470.91	147,587.91	0.00	883.00	0.00	0.00
27XX Student Transportation Services	88,715.00	88,715.00	0.00	0.00	0.00	0.00
31XX Food Services	62,310.81	62,310.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,832.16	17,832.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,804.69	32,804.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,758.18	0.00	0.00	2,758.18	0.00	0.00
Totals	1,231,688.74	1,188,119.78	39,927.78	3,641.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,231,688.74					

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

56 Yellowstone 1014 Custer K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0975 Custer K-12 Schools	39,927.78 / 1,188,119.78 3.36%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0975 Custer K-12 Schools	0.0253	0.0296	0.0275	0.0284	3.36%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0975 Custer K-12 Schools	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	
	0975 Custer K-12 Schools	0.0253	0.0296	0.0275	0.0284	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0975 Custer K-12 Schools				2.74%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	1014 Custer K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.74%	<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

56 Yellowstone 1015 Morin Elementary

0976 Morin 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	272,477.34	272,477.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,797.00	7,797.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,371.05	3,371.05	0.00	0.00	0.00	0.00
222X Educational Media Services	530.14	530.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,131.70	16,131.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,836.35	0.00	24,836.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	55,244.43	55,244.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	46,774.89	46,774.89	0.00	0.00	0.00	0.00
31XX Food Services	42,696.95	42,696.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	30,225.57	0.00	0.00	30,225.57	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	944.72	0.00	0.00	944.72	0.00	0.00
Totals	501,030.14	445,023.50	24,836.35	31,170.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	501,030.14					

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.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

56 Yellowstone 1015 Morin Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0976 Morin Elem	Indirect/Direct 24,836.35 / 445,023.50 5.58%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0976 Morin Elem	0.0654	0.0625	0.0575	0.0573	5.58%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0976 Morin 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	Reclassified Rate 2015	
	0976 Morin Elem	0.0654	0.0625	0.0575	0.0573	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0976 Morin Elem					5.67%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	<input style="width: 100px; height: 20px;" type="text"/>
1015 Morin Elementary	Your Preliminary Rate by School System (SS) is:					5.67%	<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

56 Yellowstone 1017 Broadview Public Schools

0978 Broadview 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	712,396.77	712,396.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,108.01	34,108.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,660.00	16,660.00	0.00	0.00	0.00	0.00
222X Educational Media Services	17,151.46	17,151.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,191.81	82,191.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,162.03	4,392.50	29,769.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	110,250.15	110,250.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	77,054.99	77,054.99	0.00	0.00	0.00	0.00
31XX Food Services	117,888.63	117,888.63	0.00	0.00	0.00	0.00
33XX Community Services	2,129.65	2,129.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	85.00	85.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,492.03	7,492.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,832.97	0.00	0.00	1,832.97	0.00	0.00
Totals	1,213,403.50	1,181,801.00	29,769.53	1,832.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,213,403.50					

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

56 Yellowstone 1017 Broadview Public Schools

0979 Broadview 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	463,909.04	463,909.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,081.19	34,081.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,329.00	1,329.00	0.00	0.00	0.00	0.00
222X Educational Media Services	16,737.85	16,737.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,045.79	84,045.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,162.05	4,551.11	29,610.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	112,782.04	112,782.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,040.73	60,040.73	0.00	0.00	0.00	0.00
31XX Food Services	20,060.85	20,060.85	0.00	0.00	0.00	0.00
33XX Community Services	2,074.79	2,074.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,475.07	10,475.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,009.01	28,009.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	776.12	0.00	0.00	776.12	0.00	0.00
Totals	868,483.53	838,096.47	29,610.94	776.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	868,483.53					

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

56 Yellowstone 1017 Broadview Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0978 Broadview Elem	Indirect/Direct	29,769.53 / 1,181,801.00	2.52%	<input type="text"/>			
	LE 0979 Broadview H S	Indirect/Direct	29,610.94 / 838,096.47	3.53%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
		0978 Broadview Elem		0.0284	0.0278	0.0318	0.0323	2.52%
		0979 Broadview H S		0.0413	0.0422	0.0318	0.0323	3.53%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
		0978 Broadview Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0979 Broadview 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	
		0978 Broadview Elem		0.0284	0.0278	0.0318	0.0323	<input type="text"/>
		0979 Broadview H S		0.0413	0.0422	0.0318	0.0323	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
		0978 Broadview Elem				2.76%	<input type="text"/>	
		0979 Broadview H S				3.48%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		1017 Broadview Public Schools				3.12%	<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

56 Yellowstone 1017 Broadview 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

56 Yellowstone 1019 Elysian Elementary

0981 Elysian 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	842,297.67	842,297.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	55,043.06	55,043.06	0.00	0.00	0.00	0.00
222X Educational Media Services	30,832.37	30,832.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,082.98	139,082.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,215.39	9,205.68	39,009.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,123.94	159,123.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,500.50	40,500.50	0.00	0.00	0.00	0.00
31XX Food Services	142,590.64	142,590.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,249.85	7,249.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,537.94	0.00	0.00	5,537.94	0.00	0.00
Totals	1,470,474.34	1,425,926.69	39,009.71	5,537.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,470,474.34					

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

56 Yellowstone 1019 Elysian Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0981 Elysian Elem	39,009.71 / 1,425,926.69 2.74%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	2013	2014	2015
	0981 Elysian Elem	0.0338	0.0346
		0.0328	0.0343
			2.74%
Line C Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	Reclassified Rate 2015
	0981 Elysian 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	
	0981 Elysian Elem	0.0338	0.0346
		0.0328	0.0343
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0981 Elysian Elem		3.10%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
1019 Elysian Elementary	Your Preliminary Rate by School System (SS) is:	3.10%	<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

56 Yellowstone 1020 Huntley Project K-12 Schls

0983 Huntley Project 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	4,189,234.98	4,180,974.98	0.00	8,260.00	0.00	0.00
21XX Support Services - Students	216,625.00	216,625.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	41,173.00	41,173.00	0.00	0.00	0.00	0.00
222X Educational Media Services	185,917.00	185,917.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,076.00	129,076.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	420,925.00	420,925.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	181,550.00	19,758.00	161,792.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	888,041.00	882,117.00	0.00	5,924.00	0.00	0.00
27XX Student Transportation Services	704,380.08	499,150.08	0.00	205,230.00	0.00	0.00
31XX Food Services	486,277.00	486,277.00	0.00	0.00	0.00	0.00
33XX Community Services	89,689.00	89,689.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	55,114.00	55,114.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	170,225.00	170,225.00	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	37,378.00	0.00	0.00	0.00	37,378.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	58,760.00	34,500.00	0.00	24,260.00	0.00	0.00
Totals	7,854,365.06	7,411,521.06	161,792.00	243,674.00	37,378.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,854,365.06					

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

56 Yellowstone 1020 Huntley Project K-12 Schls

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0983 Huntley Project K-12 Schools	Indirect/Direct 161,792.00 / 7,411,521.06 2.18%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0983 Huntley Project K-12 Schools	0.0205	0.0215	0.0211	0.0206	2.18%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0983 Huntley Project K-12 Schools	0.0205	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	Reclassified Rate 2015	
	0983 Huntley Project K-12 Schools	0.0205	0.0215	0.0211	0.0206	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0983 Huntley Project K-12 Schools					2.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1020 Huntley Project K-12 Schls	Your Preliminary Rate by School System (SS) is:				2.00%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "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

56 Yellowstone 1022 Shepherd Public Schools

0985 Shepherd 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	3,187,684.81	3,187,684.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	95,166.54	95,166.54	0.00	0.00	0.00	0.00
222X Educational Media Services	80,932.89	80,932.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,737.41	61,737.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	166,353.19	166,353.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,616.20	0.00	56,616.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	268,673.12	268,673.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	299,342.77	242,302.27	0.00	57,040.50	0.00	0.00
31XX Food Services	276,028.08	276,028.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,386.56	7,386.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,761.64	49,761.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	67,171.07	0.00	0.00	67,171.07	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,548.45	0.00	0.00	17,548.45	0.00	0.00
Totals	4,634,402.73	4,436,026.51	56,616.20	141,760.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,634,402.73					

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

56 Yellowstone 1022 Shepherd Public Schools

0986 Shepherd 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	1,540,925.70	1,540,925.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	65,110.65	65,110.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,940.72	20,940.72	0.00	0.00	0.00	0.00
222X Educational Media Services	43,132.97	43,132.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	38,164.04	38,164.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	114,056.27	114,056.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,641.14	0.00	39,641.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	327,567.32	308,167.32	0.00	19,400.00	0.00	0.00
27XX Student Transportation Services	281,261.89	224,221.39	0.00	57,040.50	0.00	0.00
31XX Food Services	26,763.30	26,763.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,520.46	36,520.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	129,370.12	129,370.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,929.93	0.00	0.00	25,929.93	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	93,545.43	0.00	0.00	93,545.43	0.00	0.00
Totals	2,782,929.94	2,547,372.94	39,641.14	195,915.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,782,929.94					

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

56 Yellowstone 1022 Shepherd Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0985 Shepherd Elem	Indirect/Direct	56,616.20 / 4,436,026.51	1.28%	<input type="text"/>		
	LE 0986 Shepherd H S	Indirect/Direct	39,641.14 / 2,547,372.94	1.56%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0985 Shepherd Elem	0.0099	0.0095	0.0136	0.0129	1.28%
		0986 Shepherd H S	0.0168	0.0166	0.0136	0.0129	1.56%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0985 Shepherd Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0986 Shepherd 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	
		0985 Shepherd Elem	0.0099	0.0095	0.0136	0.0129	<input type="text"/>
		0986 Shepherd H S	0.0168	0.0166	0.0136	0.0129	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate	
		0985 Shepherd Elem			1.12%	<input type="text"/>	
		0986 Shepherd H S			1.43%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
		1022 Shepherd Public Schools			1.28%	<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

56 Yellowstone 1022 Shepherd 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

56 Yellowstone 1023 Pioneer Elementary

0987 Pioneer 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	374,616.46	374,616.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,365.00	3,365.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,740.00	1,740.00	0.00	0.00	0.00	0.00
222X Educational Media Services	4,963.26	4,963.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,860.34	3,860.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,118.76	5,118.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,641.48	0.00	37,641.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	56,760.64	56,760.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,862.28	55,862.28	0.00	0.00	0.00	0.00
31XX Food Services	2,801.56	2,801.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	761.32	761.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	120.00	120.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,860.30	0.00	0.00	1,860.30	0.00	0.00
Totals	549,471.40	509,969.62	37,641.48	1,860.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	549,471.40					

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

56 Yellowstone 1023 Pioneer Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0987 Pioneer Elem	Indirect/Direct 37,641.48 / 509,969.62 7.38%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0987 Pioneer Elem	0.0763	0.0796
		2013	2014
		0.0791	0.0757
			2015
			7.38%
Line C Approved Indirect Cost Rates	LE	2011	2012
	0987 Pioneer 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
	0987 Pioneer Elem	0.0763	0.0796
		2013	2014
		0.0791	0.0757
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0987 Pioneer Elem		7.31%
			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
	1023 Pioneer Elementary	Your Preliminary Rate by School System (SS) is:	7.31%
		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.

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

56 Yellowstone 1025 Independent Elementary

0989 Independent 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	1,424,226.27	1,424,226.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,942.81	40,942.81	0.00	0.00	0.00	0.00
222X Educational Media Services	6,539.75	6,539.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,430.26	16,430.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	154,040.21	154,040.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,854.63	0.00	57,854.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	125,288.22	125,288.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	49,223.12	49,223.12	0.00	0.00	0.00	0.00
31XX Food Services	108,582.10	108,582.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,458.17	6,458.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,512.90	0.00	0.00	9,512.90	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,871.39	0.00	0.00	4,871.39	0.00	0.00
Totals	2,003,969.83	1,931,730.91	57,854.63	14,384.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,003,969.83					

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

56 Yellowstone 1025 Independent Elementary

Line A	Indirect/Direct	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
LE 0989 Independent Elem	57,854.63 / 1,931,730.91	2.99%	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0989 Independent Elem	0.0288	0.0313	0.0286	0.0280	2.99%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0989 Independent 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	
	0989 Independent Elem	0.0288	0.0313	0.0286	0.0280	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0989 Independent Elem				2.79%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	1025 Independent Elementary	Your Preliminary Rate by School System (SS) is:			2.79%	<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

56 Yellowstone 1032 Yellowstone Academy Elem

1196 Yellowstone Academy 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	2,408,119.52	2,408,119.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	187,486.75	187,486.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,333.05	25,333.05	0.00	0.00	0.00	0.00
222X Educational Media Services	66,153.77	66,153.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	163,713.10	163,713.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,807.47	117,807.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	111,430.78	107,430.78	4,000.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,216.25	104,216.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,806.40	34,806.40	0.00	0.00	0.00	0.00
31XX Food Services	21,480.13	21,480.13	0.00	0.00	0.00	0.00
Totals	3,240,547.22	3,236,547.22	4,000.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,240,547.22					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

56 Yellowstone 1032 Yellowstone Academy Elem

Line A	Indirect/Direct	4,000.00 /	3,236,547.22	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 1196 Yellowstone Academy Elem				0.12%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	1196 Yellowstone Academy Elem	0.0000	0.0000	0.0006	0.0008	0.12%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	1196 Yellowstone Academy 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		
	1196 Yellowstone Academy Elem	0.0000	0.0000	0.0006	0.0008	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	1196 Yellowstone Academy Elem					0.05%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1032 Yellowstone Academy Elem	Your Preliminary Rate by School System (SS) is:				0.05%	<input style="width: 100px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.					

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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