



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

14 Fergus 0420 Lewistown Public Schools

### 0258 Lewistown 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	4,672,660.52	4,672,660.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	379,870.55	379,870.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	102,438.54	102,438.54	0.00	0.00	0.00	0.00
222X Educational Media Services	222,004.23	222,004.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	149,216.64	149,216.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	477,369.27	477,369.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	319,663.83	44,569.01	275,094.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	734,436.68	734,436.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	884,251.71	443,824.28	0.00	440,427.43	0.00	0.00
31XX Food Services	679,341.84	679,341.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,758.88	8,758.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,420.42	53,420.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	121,520.66	0.00	0.00	121,520.66	0.00	0.00
<b>Totals</b>	8,804,953.77	7,967,910.86	275,094.82	561,948.09	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,804,953.77					

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 FY2015-16 Using FY14 Expenditures

14 Fergus 0420 Lewistown Public Schools

**0259 Fergus 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	1,945,267.40	1,945,267.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	148,724.55	148,724.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	35,115.48	35,115.48	0.00	0.00	0.00	0.00
222X Educational Media Services	116,547.86	116,547.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	150,133.06	150,133.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	355,347.07	355,347.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	213,195.05	32,962.38	180,232.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	612,522.61	612,522.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	270,711.38	242,705.08	0.00	28,006.30	0.00	0.00
31XX Food Services	194.04	194.04	0.00	0.00	0.00	0.00
33XX Community Services	3,814.63	3,814.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,730.40	48,730.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	158,069.31	158,069.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,903.82	0.00	0.00	10,903.82	0.00	0.00
<b>Totals</b>	4,069,276.66	3,850,133.87	180,232.67	38,910.12	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,069,276.66					

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 FY2015-16 Using FY14 Expenditures

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	<b>LE 0258 Lewistown Elem</b>	Indirect/Direct	275,094.82 / 7,967,910.86	3.45%	
	<b>LE 0259 Fergus H S</b>	Indirect/Direct	180,232.67 / 3,850,133.87	4.68%	

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0258 Lewistown Elem	0.0374	0.0420	0.0450	0.0443	3.45%
	0259 Fergus H S	0.0482	0.0420	0.0450	0.0443	4.68%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0258 Lewistown Elem	0.0000	0.0420	0.0450	0.0000	
	0259 Fergus H S	0.0000	0.0420	0.0450	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0258 Lewistown Elem	0.0374	0.0420	0.0450	0.0443	
	0259 Fergus H S	0.0482	0.0420	0.0450	0.0443	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0258 Lewistown Elem	3.86%	
	0259 Fergus H S	4.30%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0420 Lewistown Public Schools	<b>4.08%</b>	

**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 FY2015-16 Using FY14 Expenditures

\* 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 FY2015-16 Using FY14 Expenditures

14 Fergus 0425 Deerfield Elementary

**0264 Deerfield 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	61,575.88	61,575.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	579.00	579.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,279.00	0.00	4,279.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,088.30	7,088.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,348.45	38,348.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,397.06	0.00	0.00	3,397.06	0.00	0.00
<b>Totals</b>	115,267.69	107,591.63	4,279.00	3,397.06	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	115,267.69					

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



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0264 Deerfield Elem      Indirect/Direct      4,279.00 / 107,591.63	3.98%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0264 Deerfield Elem	0.0652	0.0542	0.0562	0.0510	3.98%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0264 Deerfield Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0264 Deerfield Elem	0.0652	0.0542	0.0562	0.0510	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0264 Deerfield Elem				5.06%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0425 Deerfield Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>5.06%</b>	<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 FY2015-16 Using FY14 Expenditures

14 Fergus 0429 Grass Range Public Schls

### 0268 Grass Range Elem

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	293,631.86	293,631.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,150.28	13,150.28	0.00	0.00	0.00	0.00
222X Educational Media Services	14,687.38	14,687.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	41,200.59	41,200.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	15,237.69	15,237.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,790.89	4,787.81	19,003.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	75,898.61	75,898.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,770.32	55,770.32	0.00	0.00	0.00	0.00
31XX Food Services	48,458.64	48,458.64	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,892.88	4,892.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,751.76	8,751.76	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,232.48	0.00	0.00	25,232.48	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,785.97	1,381.00	0.00	15,404.97	0.00	0.00
<b>Totals</b>	637,489.35	577,848.82	19,003.08	40,637.45	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	637,489.35					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

### 14 Fergus 0429 Grass Range Public Schls

#### 0269 Grass Range 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	337,646.95	337,646.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,702.55	13,702.55	0.00	0.00	0.00	0.00
222X Educational Media Services	9,336.82	9,336.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,895.09	44,895.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	15,863.51	15,863.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,993.90	4,944.11	19,049.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,366.72	87,366.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,207.89	55,207.89	0.00	0.00	0.00	0.00
31XX Food Services	22,327.54	22,327.54	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,510.49	3,510.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	618.46	618.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,780.72	22,780.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,703.10	0.00	0.00	7,703.10	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,824.66	0.00	0.00	5,824.66	0.00	0.00
<b>Totals</b>	650,778.40	618,200.85	19,049.79	13,527.76	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	650,778.40					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0268 Grass Range Elem	Indirect/Direct 19,003.08 / 577,848.82	3.29%			
	LE 0269 Grass Range H S	Indirect/Direct 19,049.79 / 618,200.85	3.08%			
<b>Line B Preliminary Indirect Cost Rates</b>						
	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0268 Grass Range Elem	0.0224	0.0316	0.0301	0.0288	3.29%
	0269 Grass Range H S	0.0303	0.0316	0.0301	0.0288	3.08%
<b>Line C Approved Indirect Cost Rates</b>						
	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0268 Grass Range Elem	0.0130	0.0316	0.0301	0.0288	
	0269 Grass Range H S	0.0291	0.0316	0.0301	0.0288	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>						
	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0268 Grass Range Elem	0.0224	0.0316	0.0301	0.0288	
	0269 Grass Range H S	0.0303	0.0316	0.0301	0.0288	
<b>Line E Five Year Average with 5% Discount</b>						
	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>	
	0268 Grass Range Elem			2.77%		
	0269 Grass Range H S			2.88%		
<b>Line F Average of LE's contained under one School System Code (SS)</b>						
	<u>2016</u>	<u>SS Reclaasified Rate</u>				
	0429 Grass Range Public Schls	<b>2.83%</b>				

**Your Preliminary Rate by School System (SS) is:**  
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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

14 Fergus 0432 King Colony Elementary

**0272 King Colony 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	79,599.81	79,599.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,242.87	2,242.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,935.84	0.00	4,935.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,385.55	17,385.55	0.00	0.00	0.00	0.00
31XX Food Services	12,639.37	12,639.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,244.34	0.00	0.00	5,244.34	0.00	0.00
<b>Totals</b>	122,047.78	111,867.60	4,935.84	5,244.34	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	122,047.78					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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LE 0272 King Colony Elem      Indirect/Direct      4,935.84 / 111,867.60	4.41%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0272 King Colony Elem	0.0864	0.0699	0.0681	0.0700	4.41%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0272 King Colony Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0272 King Colony Elem	0.0864	0.0699	0.0681	0.0700	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0272 King Colony Elem				6.43%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0432 King Colony Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>6.43%</b>	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS					

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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 FY2015-16 Using FY14 Expenditures

14 Fergus 0433 Moore Public Schools

**0273 Moore 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	501,640.68	487,601.85	0.00	14,038.83	0.00	0.00
222X Educational Media Services	577.96	577.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,005.96	75,005.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,401.69	3,463.09	31,938.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	83,630.97	83,630.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	66,160.92	38,759.13	0.00	27,401.79	0.00	0.00
31XX Food Services	56,625.75	56,625.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,046.38	3,046.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,060.90	0.00	0.00	6,060.90	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,199.09	0.00	0.00	2,199.09	0.00	0.00
<b>Totals</b>	830,350.30	748,711.09	31,938.60	49,700.61	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	830,350.30					

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



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

14 Fergus 0433 Moore Public Schools

**0274 Moore 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	482,820.37	482,820.37	0.00	0.00	0.00	0.00
222X Educational Media Services	650.69	650.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,216.00	83,216.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,509.72	4,971.48	29,538.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,744.48	76,744.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	62,162.51	38,162.51	0.00	24,000.00	0.00	0.00
31XX Food Services	10,680.84	10,680.84	0.00	0.00	0.00	0.00
32XX Enterprise Services	987.89	987.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,666.95	8,265.16	0.00	3,401.79	0.00	0.00
35XX Extracurricular - Athletics	29,384.60	29,384.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	497.10	0.00	0.00	497.10	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	36,237.85	0.00	0.00	36,237.85	0.00	0.00
<b>Totals</b>	829,559.00	735,884.02	29,538.24	64,136.74	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	829,559.00					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0273 Moore Elem	Indirect/Direct 31,938.60 / 748,711.09	4.27%			
	LE 0274 Moore H S	Indirect/Direct 29,538.24 / 735,884.02	4.01%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0273 Moore Elem	0.0330	0.0187	0.0196	0.0217	4.27%
	0274 Moore H S	0.0218	0.0187	0.0196	0.0217	4.01%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0273 Moore Elem	0.0000	0.0000	0.0000	0.0000	
	0274 Moore H S	0.0000	0.0000	0.0000	0.0000	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0273 Moore Elem	0.0330	0.0187	0.0196	0.0217	
	0274 Moore H S	0.0218	0.0187	0.0196	0.0217	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclaasified Rate</b>
	0273 Moore Elem				2.58%	
	0274 Moore H S				2.32%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclaasified Rate</b>
	0433 Moore Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			<b>2.45%</b>	
		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 FY2015-16 Using FY14 Expenditures

\* 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 FY2015-16 Using FY14 Expenditures

14 Fergus 0438 Roy K-12 Schools

### 0280 Roy 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	482,732.89	482,732.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,048.98	1,048.98	0.00	0.00	0.00	0.00
222X Educational Media Services	18,894.68	18,894.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,921.13	148,921.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,100.00	0.00	0.00	3,100.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	161,982.74	157,424.28	0.00	4,558.46	0.00	0.00
27XX Student Transportation Services	88,836.30	88,836.30	0.00	0.00	0.00	0.00
31XX Food Services	56,262.93	56,262.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	268.20	268.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,582.77	25,582.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,496.60	0.00	0.00	1,496.60	0.00	0.00
<b>Totals</b>	989,127.22	979,972.16	0.00	9,155.06	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	989,127.22					

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 FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0280 Roy K-12 Schools      Indirect/Direct      0.00 / 979,972.16	0.00%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0280 Roy K-12 Schools				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0438 Roy K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.00%</b>	
	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 FY2015-16 Using FY14 Expenditures

### 14 Fergus 0439 Denton Public Schools

#### 0281 Denton 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	475,484.15	471,001.01	0.00	4,483.14	0.00	0.00
21XX Support Services - Students	5,313.64	5,313.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	160.32	160.32	0.00	0.00	0.00	0.00
222X Educational Media Services	4,180.85	4,180.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,850.28	58,850.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	12,683.27	12,683.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,659.62	6,016.57	15,643.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	56,607.13	56,607.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	46,925.35	46,925.35	0.00	0.00	0.00	0.00
31XX Food Services	58,408.60	58,156.71	0.00	251.89	0.00	0.00
34XX Extracurricular - Activities	529.40	529.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,960.64	8,960.64	0.00	0.00	0.00	0.00
9999 Undistributed	244.24	244.24	0.00	0.00	0.00	0.00
<b>Totals</b>	750,007.49	729,629.41	15,643.05	4,735.03	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	750,007.49					

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 FY2015-16 Using FY14 Expenditures

### 14 Fergus 0439 Denton Public Schools

#### 0282 Denton 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	385,717.10	381,233.96	0.00	4,483.14	0.00	0.00
21XX Support Services - Students	5,429.06	5,429.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,599.40	1,599.40	0.00	0.00	0.00	0.00
222X Educational Media Services	22.44	22.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,405.60	73,405.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	15,896.84	15,896.84	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,268.05	0.00	3,268.05	0.00	0.00	0.00
25XX Support Services - Business	24,030.53	6,016.29	18,014.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,161.31	81,161.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	43,485.72	43,485.72	0.00	0.00	0.00	0.00
31XX Food Services	20,858.98	20,858.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,308.44	20,308.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,958.12	34,958.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	30,283.74	0.00	0.00	30,283.74	0.00	0.00
9999 Undistributed	23.09	23.09	0.00	0.00	0.00	0.00
<b>Totals</b>	740,448.42	684,399.25	21,282.29	34,766.88	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	740,448.42					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0281 Denton Elem	Indirect/Direct 15,643.05 / 729,629.41	2.14%			
	LE 0282 Denton H S	Indirect/Direct 21,282.29 / 684,399.25	3.11%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0281 Denton Elem	0.0216	0.0308	0.0303	0.0298	2.14%
	0282 Denton H S	0.0279	0.0308	0.0303	0.0298	3.11%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0281 Denton Elem	0.0000	0.0000	0.0000	0.0000	
	0282 Denton H S	0.0000	0.0000	0.0000	0.0000	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0281 Denton Elem	0.0216	0.0308	0.0303	0.0298	
	0282 Denton H S	0.0279	0.0308	0.0303	0.0298	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclaasified Rate</b>
	0281 Denton Elem				2.54%	
	0282 Denton H S				2.85%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclaasified Rate</b>
	0439 Denton Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			<b>2.70%</b>	
		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 FY2015-16 Using FY14 Expenditures

\* 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 FY2015-16 Using FY14 Expenditures

14 Fergus 0445 Spring Creek Colony Elem

### 0288 Spring Creek Colony 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	74,514.58	74,514.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	526.68	526.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,731.20	0.00	4,731.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,498.76	22,498.76	0.00	0.00	0.00	0.00
31XX Food Services	6,519.86	6,519.86	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	805.77	0.00	0.00	805.77	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,213.80	0.00	0.00	5,213.80	0.00	0.00
<b>Totals</b>	114,810.65	104,059.88	4,731.20	6,019.57	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	114,810.65					

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 FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0288 Spring Creek Colony Elem Indirect/Direct 4,731.20 / 104,059.88	4.55%	<input style="width: 100px; height: 20px;" type="text"/>				
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0288 Spring Creek Colony Elem	0.0954	0.0833	0.0837	0.0810	4.55%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0288 Spring Creek Colony Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0288 Spring Creek Colony Elem	0.0954	0.0833	0.0837	0.0810	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclaasified Rate</b>
	0288 Spring Creek Colony Elem				7.39%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclaasified Rate</b>
0445 Spring Creek Colony Elem	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>7.39%</b>	
	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 FY2015-16 Using FY14 Expenditures

\* 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 FY2015-16 Using FY14 Expenditures

### 14 Fergus 0447 Winifred K-12 Schools

#### 0291 Winifred K-12 Schools

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	809,114.81	809,114.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,110.38	9,110.38	0.00	0.00	0.00	0.00
222X Educational Media Services	68,568.10	68,568.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	160,245.36	160,245.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,051.24	0.00	42,051.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	124,923.72	124,923.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	393,039.59	133,039.59	0.00	260,000.00	0.00	0.00
31XX Food Services	69,075.74	69,075.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,077.42	13,077.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,930.47	23,930.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	21,441.49	0.00	0.00	21,441.49	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,962.66	0.00	0.00	2,962.66	0.00	0.00
<b>Totals</b>	1,737,540.98	1,411,085.59	42,051.24	284,404.15	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,737,540.98					

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 FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0291 Winifred K-12 Schools      Indirect/Direct      42,051.24 / 1,411,085.59	2.98%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0291 Winifred K-12 Schools	0.0243	0.0280	0.0297	0.0310	2.98%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0291 Winifred K-12 Schools	0.0301	0.0280	0.0297	0.0310	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0291 Winifred K-12 Schools	0.0301	0.0280	0.0297	0.0310	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0291 Winifred K-12 Schools				2.82%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0447 Winifred K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>2.82%</b>	<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 FY2015-16 Using FY14 Expenditures

14 Fergus 1050 Ayers Elementary

**1218 Ayers 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	83,136.53	83,136.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,288.58	7,288.58	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,306.75	16,306.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	658.35	658.35	0.00	0.00	0.00	0.00
31XX Food Services	12,986.96	12,986.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,023.56	2,023.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,213.80	0.00	0.00	5,213.80	0.00	0.00
9999 Undistributed	400.00	400.00	0.00	0.00	0.00	0.00
<b>Totals</b>	128,014.53	122,800.73	0.00	5,213.80	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	128,014.53					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 1218 Ayers Elem      Indirect/Direct      0.00 / 122,800.73	0.00%	<input style="width: 100px; height: 20px;" type="text"/>				
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	1218 Ayers Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
1050 Ayers Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.00%</b>	
	This same rate is applied to both EL and HS in the same SS					

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