



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

33 Musselshell 0711 Roundup Public Schools

0605 Roundup 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	2,405,838.05	2,405,838.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	90,749.92	90,749.92	0.00	0.00	0.00	0.00
222X Educational Media Services	81,333.06	81,333.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,006.97	143,006.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	229,452.34	229,452.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,427.02	22,804.43	38,622.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	415,309.89	415,309.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	287,273.93	213,052.76	0.00	74,221.17	0.00	0.00
31XX Food Services	323,470.11	323,470.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,142.32	14,142.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,948.63	70,948.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	143,916.59	70,325.00	0.00	73,591.59	0.00	0.00
Totals	4,266,868.83	4,080,433.48	38,622.59	147,812.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,266,868.83					

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 FY2015-16 Using FY14 Expenditures

33 Musselshell 0711 Roundup Public Schools

0606 Roundup High School

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	1,134,567.83	1,134,567.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	42,396.59	42,396.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,246.67	4,246.67	0.00	0.00	0.00	0.00
222X Educational Media Services	57,793.54	57,793.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,351.00	142,351.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	113,408.95	113,408.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,622.40	22,804.43	36,817.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	189,652.94	189,652.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	303,025.58	228,804.42	0.00	74,221.16	0.00	0.00
34XX Extracurricular - Activities	52,004.36	52,004.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	122,755.70	122,755.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,700.73	11,958.66	0.00	5,742.07	0.00	0.00
Totals	2,239,526.29	2,122,745.09	36,817.97	79,963.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,239,526.29					

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 <u>Calculated Rate</u>	2016 <u>Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0605 Roundup Elem	Indirect/Direct	38,622.59 / 4,080,433.48	0.95%	[]
	LE 0606 Roundup High School	Indirect/Direct	36,817.97 / 2,122,745.09	1.73%	[]

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0605 Roundup Elem	0.0104	0.0128	0.0125	0.0126	0.95%
	0606 Roundup High School	0.0165	0.0128	0.0125	0.0126	1.73%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0605 Roundup Elem	0.0000	0.0000	0.0000	0.0000	[]
	0606 Roundup High School	0.0000	0.0000	0.0000	0.0000	[]

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0605 Roundup Elem	0.0104	0.0128	0.0125	0.0126	[]
	0606 Roundup High School	0.0165	0.0128	0.0125	0.0126	[]

Line E Five Year Average with 5% Discount	<u>LE</u>	<u>2016</u>	<u>LE Reclaasified Rate</u>
	0605 Roundup Elem	1.10%	[]
	0606 Roundup High School	1.36%	[]

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0711 Roundup Public Schools	1.23%	[]

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

33 Musselshell 0712 Melstone Public Schools

0607 Melstone 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	437,292.77	433,097.77	0.00	4,195.00	0.00	0.00
221X Improvement of Instruction Services	22,716.61	22,716.61	0.00	0.00	0.00	0.00
222X Educational Media Services	810.19	810.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,453.92	64,453.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	21,092.28	21,092.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,490.90	12,087.02	16,403.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	117,530.97	117,530.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	85,090.82	56,377.39	0.00	28,713.43	0.00	0.00
31XX Food Services	67,091.15	67,091.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,333.36	18,333.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	63,682.00	0.00	0.00	63,682.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,863.12	0.00	0.00	1,863.12	0.00	0.00
Totals	928,448.09	813,590.66	16,403.88	98,453.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	928,448.09					

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

33 Musselshell 0712 Melstone Public Schools

0608 Melstone 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	347,221.89	347,221.89	0.00	0.00	0.00	0.00
222X Educational Media Services	810.16	810.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,189.04	64,189.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	21,069.77	21,069.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,354.84	12,080.28	16,274.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	122,649.04	122,649.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,700.50	61,954.57	0.00	28,745.93	0.00	0.00
31XX Food Services	25,392.31	25,392.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,936.09	11,936.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,741.50	36,741.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	61,490.00	0.00	0.00	61,490.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	855.20	0.00	0.00	855.20	0.00	0.00
Totals	811,410.34	704,044.65	16,274.56	91,091.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	811,410.34					

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LE 0607 Melstone Elem	Indirect/Direct 16,403.88 / 813,590.66	2.02%				
LE 0608 Melstone H S	Indirect/Direct 16,274.56 / 704,044.65	2.31%				
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0607 Melstone Elem	0.0212	0.0237	0.0247	0.0231	2.02%
	0608 Melstone H S	0.0257	0.0237	0.0247	0.0231	2.31%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0607 Melstone Elem	0.0000	0.0000	0.0000	0.0000	
	0608 Melstone H S	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0607 Melstone Elem	0.0212	0.0237	0.0247	0.0231	
	0608 Melstone H S	0.0257	0.0237	0.0247	0.0231	
Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	0607 Melstone Elem				2.15%	
	0608 Melstone H S				2.29%	
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclaasified Rate
0712 Melstone Public Schools	Your Preliminary Rate by School System (SS) is:				2.22%	
	This same rate is applied to both EL and HS in the same SS					

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