



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

02 Big Horn 0213 Spring Creek Elementary

0020 Spring 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	23,136.74	23,136.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,311.76	19,311.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	586.94	0.00	586.94	0.00	0.00	0.00
27XX Student Transportation Services	34,123.53	34,123.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,662.97	0.00	0.00	13,662.97	0.00	0.00
Totals	90,821.94	76,572.03	586.94	13,662.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	90,821.94					

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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0213 Spring Creek Elementary

Line A	Indirect/Direct	586.94 /	76,572.03	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0020 Spring Creek Elem				0.77%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0020 Spring Creek Elem	0.0047	0.0051	0.0047	0.0079	0.77%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0020 Spring 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	2009	2010	2011	2012		
	0020 Spring Creek Elem	0.0047	0.0051	0.0047	0.0079	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0020 Spring Creek Elem					0.57%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0213 Spring Creek Elementary	Your Preliminary Rate by School System (SS) is:			0.57%	<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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0214 Pryor Public Schools

0021 Pryor 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	824,147.57	816,397.57	0.00	7,750.00	0.00	0.00
21XX Support Services - Students	21,811.81	21,811.81	0.00	0.00	0.00	0.00
222X Educational Media Services	21,917.09	21,917.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,547.85	107,547.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	57,968.08	57,968.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	181,772.32	33,126.15	148,646.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	248,043.97	248,043.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	41,117.49	41,117.49	0.00	0.00	0.00	0.00
31XX Food Services	67,880.99	67,880.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,397.60	8,397.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,590.49	7,590.49	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,805.00	0.00	0.00	8,805.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	832.37	0.00	0.00	832.37	0.00	0.00
9999 Undistributed	31,216.79	31,216.79	0.00	0.00	0.00	0.00
Totals	1,629,049.42	1,463,015.88	148,646.17	17,387.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,629,049.42					

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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0214 Pryor Public Schools

1214 Plenty Coups 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	611,464.85	603,714.85	0.00	7,750.00	0.00	0.00
21XX Support Services - Students	19,775.79	19,775.79	0.00	0.00	0.00	0.00
222X Educational Media Services	25,286.85	25,286.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	160,013.41	160,013.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	113,859.92	113,859.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	142,408.30	17,249.81	125,158.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	337,028.53	337,028.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,503.67	55,503.67	0.00	0.00	0.00	0.00
31XX Food Services	56,667.21	56,667.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,710.52	36,710.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,427.42	66,427.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	790.95	0.00	0.00	790.95	0.00	0.00
9999 Undistributed	3,548.06	3,548.06	0.00	0.00	0.00	0.00
Totals	1,629,485.48	1,495,786.04	125,158.49	8,540.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,629,485.48					

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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0214 Pryor Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0021 Pryor Elem	Indirect/Direct	148,646.17 / 1,463,015.88	10.16%	<input style="width: 100px; height: 20px;" type="text"/>	
	LE 1214 Plenty Coups H S	Indirect/Direct	125,158.49 / 1,495,786.04	8.37%	<input style="width: 100px; height: 20px;" type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0021 Pryor Elem	0.0420	0.1487	0.0432	0.0640	10.16%
	1214 Plenty Coups H S	0.0494	0.0557	0.0806	0.1156	8.37%

Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0021 Pryor Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
	1214 Plenty Coups H S	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0021 Pryor Elem	0.0420	0.1487	0.0432	0.0640	<input style="width: 100px; height: 20px;" type="text"/>
	1214 Plenty Coups H S	0.0494	0.0557	0.0806	0.1156	<input style="width: 100px; height: 20px;" type="text"/>

Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0021 Pryor Elem	7.59%	<input style="width: 100px; height: 20px;" type="text"/>
	1214 Plenty Coups H S	7.32%	<input style="width: 100px; height: 20px;" type="text"/>

Line F Average of LE's contained under one School System Code (SS)	SS Reclassified Rate
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0214 Pryor Public Schools	Your Preliminary Rate by School System (SS) is:	7.46%	<input style="width: 100px; height: 20px;" 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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0214 Pryor 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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0216 Hardin Public Schools

0023 Hardin 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	8,703,925.49	8,567,725.49	0.00	136,200.00	0.00	0.00
21XX Support Services - Students	959,230.17	959,230.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	637,888.00	637,888.00	0.00	0.00	0.00	0.00
222X Educational Media Services	622,334.88	622,334.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	317,994.22	317,994.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	820,942.35	804,312.35	0.00	16,630.00	0.00	0.00
25XX Support Services - Business	166,817.94	0.00	166,817.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,711,070.34	1,703,854.50	0.00	7,215.84	0.00	0.00
27XX Student Transportation Services	928,374.88	928,374.88	0.00	0.00	0.00	0.00
31XX Food Services	1,011,069.86	1,011,069.86	0.00	0.00	0.00	0.00
33XX Community Services	45,631.69	45,631.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,629.85	7,629.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	105,678.77	105,678.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	750,027.22	0.00	0.00	750,027.22	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	175,017.77	1,311.67	0.00	173,706.10	0.00	0.00
Totals	16,963,633.43	15,713,036.33	166,817.94	1,083,779.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	16,963,633.43					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

02 Big Horn 0216 Hardin Public Schools

1189 Hardin 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	2,747,260.35	2,747,260.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	194,903.57	194,903.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	99,722.51	99,722.51	0.00	0.00	0.00	0.00
222X Educational Media Services	250,475.46	250,475.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,463.05	139,463.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	419,042.78	419,042.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,876.90	0.00	89,131.90	6,745.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	738,916.78	735,308.85	0.00	3,607.93	0.00	0.00
27XX Student Transportation Services	303,725.29	303,725.29	0.00	0.00	0.00	0.00
33XX Community Services	118,750.63	118,750.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	64,846.83	64,846.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	402,178.77	402,178.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	114,425.43	0.00	0.00	114,425.43	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	727.61	727.61	0.00	0.00	0.00	0.00
Totals	5,690,315.96	5,476,405.70	89,131.90	124,778.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,690,315.96					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

02 Big Horn 0216 Hardin Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0023 Hardin Elem	Indirect/Direct	166,817.94 / 15,713,036.33	1.06%	<input type="text"/>	
	LE 1189 Hardin H S	Indirect/Direct	89,131.90 / 5,476,405.70	1.63%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0023 Hardin Elem	0.0215	0.0132	0.0100	0.0109	1.06%
	1189 Hardin H S	0.0199	0.0191	0.0206	0.0148	1.63%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0023 Hardin Elem	0.0725	0.0496	0.0145	0.0296	<input type="text"/>
	1189 Hardin H S	0.0948	0.0832	0.0066	0.0190	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0023 Hardin Elem	0.0725	0.0496	0.0145	0.0296	<input type="text"/>
	1189 Hardin H S	0.0948	0.0832	0.0206	0.0190	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0023 Hardin Elem				3.36%	<input type="text"/>
	1189 Hardin H S				4.44%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0216 Hardin Public Schools				3.90%	<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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0216 Hardin 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.

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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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

0025 Lodge Grass 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	893,167.99	893,167.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	102,393.57	102,393.57	0.00	0.00	0.00	0.00
222X Educational Media Services	47,841.33	47,841.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,839.01	6,839.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	180,021.15	180,021.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	131,290.49	96,188.23	35,102.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	200,061.40	200,061.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	103,794.11	103,794.11	0.00	0.00	0.00	0.00
31XX Food Services	131,230.95	131,230.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,130.54	3,130.54	0.00	0.00	0.00	0.00
Totals	1,799,770.54	1,764,668.28	35,102.26	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,799,770.54					

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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

1190 Lodge Grass 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	1,061,889.77	1,056,389.77	0.00	5,500.00	0.00	0.00
21XX Support Services - Students	14,000.00	14,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	28,500.00	28,500.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	208,500.00	208,500.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	127,500.00	127,500.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	108,345.60	0.00	106,845.60	1,500.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	342,055.96	342,055.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81,809.23	81,809.23	0.00	0.00	0.00	0.00
31XX Food Services	60,220.00	60,220.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	263,450.00	246,450.00	0.00	17,000.00	0.00	0.00
Totals	2,296,270.56	2,165,424.96	106,845.60	24,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,296,270.56					

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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0025 Lodge Grass Elem	Indirect/Direct	35,102.26 / 1,764,668.28	1.99%				
	LE 1190 Lodge Grass H S	Indirect/Direct	106,845.60 / 2,165,424.96	4.93%				
Line B	Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
		0025 Lodge Grass Elem	0.0273	0.0377	0.0384	0.0282	1.99%	
		1190 Lodge Grass H S	0.0171	0.0302	0.0406	0.0270	4.93%	
Line C	Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
		0025 Lodge Grass Elem	0.0059	0.0399	0.0709	0.0165		
		1190 Lodge Grass H S	0.0000	0.0010	0.0406	0.0530		
Line D	Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
		0025 Lodge Grass Elem	0.0273	0.0399	0.0709	0.0282		
		1190 Lodge Grass H S	0.0171	0.0302	0.0406	0.0530		
Line E	Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate	
		0025 Lodge Grass Elem				3.54%		
		1190 Lodge Grass H S				3.61%		
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
		0218 Lodge Grass Public Schls				3.58%		
			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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

* 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 FY2012-13 Using FY11 Expenditures

02 Big Horn 0219 Wyola Elementary

0026 Wyola 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	704,981.55	704,981.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,221.31	65,221.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	126,813.02	126,813.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,551.11	0.00	17,551.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	299,518.37	299,518.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	102,803.81	102,803.81	0.00	0.00	0.00	0.00
31XX Food Services	119,133.26	119,133.26	0.00	0.00	0.00	0.00
33XX Community Services	20,506.75	20,506.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,049.23	26,049.23	0.00	0.00	0.00	0.00
Totals	1,482,578.41	1,465,027.30	17,551.11	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	1,482,578.41					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

02 Big Horn 0219 Wyola Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0026 Wyola Elem	17,551.11 / 1,465,027.30 1.20%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	2011	2012	2013
	0026 Wyola Elem	0.0022	0.0071
		0.0040	0.0098
			1.20%
Line C Approved Indirect Cost Rates	LE	2009	2010
	2011	2012	Reclassified Rate 2013
	0026 Wyola Elem	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	2009	2010
	2011	2012	
	0026 Wyola Elem	0.0022	0.0071
		0.0040	0.0098
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	0026 Wyola Elem		0.67%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0219 Wyola Elementary	Your Preliminary Rate by School System (SS) is:	0.67%	<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.

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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.