



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0056 Red Lodge 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	1,663,853.67	1,663,853.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	57,658.27	57,658.27	0.00	0.00	0.00	0.00
222X Educational Media Services	75,691.39	75,691.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,822.91	104,822.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	217,921.70	217,921.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,458.87	12,172.48	20,286.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	276,935.75	265,935.75	0.00	11,000.00	0.00	0.00
27XX Student Transportation Services	200,020.38	200,020.38	0.00	0.00	0.00	0.00
31XX Food Services	164,533.47	164,533.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,682.18	6,682.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,707.13	34,707.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	74,294.32	0.00	0.00	74,294.32	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,052.62	0.00	0.00	5,052.62	0.00	0.00
Totals	2,914,632.66	2,803,999.33	20,286.39	90,346.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,914,632.66					

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 FY2012-13 Using FY11 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0057 Red Lodge 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	1,068,340.40	1,068,340.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	71,228.62	71,228.62	0.00	0.00	0.00	0.00
222X Educational Media Services	60,221.30	60,221.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,674.08	98,674.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	128,616.21	128,616.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,724.55	12,172.50	18,552.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,575.79	202,225.42	0.00	33,350.37	0.00	0.00
27XX Student Transportation Services	140,663.30	138,710.74	0.00	1,952.56	0.00	0.00
31XX Food Services	14,202.29	14,202.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,079.86	40,079.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	138,823.34	138,823.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,992,414.00	0.00	0.00	1,992,414.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	4,302.47	0.00	0.00	0.00	4,302.47	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,932.18	0.00	0.00	5,932.18	0.00	0.00
Totals	4,029,798.39	1,973,294.76	18,552.05	2,033,649.11	4,302.47	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,029,798.39					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

05 Carbon 0244 Red Lodge Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0056 Red Lodge Elem	Indirect/Direct	20,286.39 / 2,803,999.33	0.72%	<input type="text"/>	
	LE 0057 Red Lodge H S	Indirect/Direct	18,552.05 / 1,973,294.76	0.94%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0056 Red Lodge Elem	0.0109	0.0083	0.0067	0.0070	0.72%
	0057 Red Lodge H S	0.0127	0.0098	0.0083	0.0095	0.94%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0056 Red Lodge Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0057 Red Lodge H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0056 Red Lodge Elem	0.0109	0.0083	0.0067	0.0070	<input type="text"/>
	0057 Red Lodge H S	0.0127	0.0098	0.0083	0.0095	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0056 Red Lodge Elem				0.76%	<input type="text"/>
	0057 Red Lodge H S				0.94%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0244 Red Lodge Public Schools				0.85%	<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

05 Carbon 0244 Red Lodge 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

05 Carbon 0245 Bridger K-12 Schools

0059 Bridger K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,427,383.59	1,427,383.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	48,042.75	48,042.75	0.00	0.00	0.00	0.00
222X Educational Media Services	580,710.17	580,710.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	163,431.92	163,431.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	113,228.47	113,228.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,272.71	14,117.53	71,155.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	287,744.21	250,250.21	0.00	37,494.00	0.00	0.00
27XX Student Transportation Services	123,624.30	123,624.30	0.00	0.00	0.00	0.00
31XX Food Services	110,971.18	110,971.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,406.77	34,406.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	106,642.43	94,514.43	0.00	12,128.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,682.00	14,330.00	0.00	8,352.00	0.00	0.00
Totals	3,104,140.50	2,975,011.32	71,155.18	57,974.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,104,140.50					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

05 Carbon 0245 Bridger K-12 Schools

Line A	Indirect/Direct	71,155.18 /	2,975,011.32	2.39%	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0059 Bridger K-12 Schools							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0059 Bridger K-12 Schools	0.0410	0.0374	0.0320	0.0221	2.39%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0059 Bridger K-12 Schools	0.0000	0.0374	0.0320	0.0311	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0059 Bridger K-12 Schools	0.0410	0.0374	0.0320	0.0311	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0059 Bridger K-12 Schools					3.14%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0245 Bridger K-12 Schools	Your Preliminary Rate by School System (SS) is:				3.14%	<input style="width: 50px; 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

05 Carbon 0246 Joliet Public Schools

0060 Joliet 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	1,268,477.00	1,258,900.00	0.00	9,577.00	0.00	0.00
221X Improvement of Instruction Services	51,041.00	51,041.00	0.00	0.00	0.00	0.00
222X Educational Media Services	36,722.00	36,722.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,337.00	42,305.00	0.00	10,032.00	0.00	0.00
24XX Support Services - School Administration	82,426.00	82,426.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,330.00	0.00	60,122.00	3,208.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	158,393.00	149,625.00	0.00	8,768.00	0.00	0.00
27XX Student Transportation Services	107,887.00	107,887.00	0.00	0.00	0.00	0.00
31XX Food Services	138,345.00	138,345.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,769.00	36,769.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	37,036.00	0.00	0.00	37,036.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,059.00	0.00	0.00	4,059.00	0.00	0.00
Totals	2,036,822.00	1,904,020.00	60,122.00	72,680.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,036,822.00					

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 FY2012-13 Using FY11 Expenditures

05 Carbon 0246 Joliet Public Schools

0061 Joliet 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	647,540.00	643,086.00	0.00	4,454.00	0.00	0.00
221X Improvement of Instruction Services	34,558.00	34,558.00	0.00	0.00	0.00	0.00
222X Educational Media Services	27,938.00	27,938.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,007.00	42,130.00	0.00	12,877.00	0.00	0.00
24XX Support Services - School Administration	81,582.00	81,582.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,258.00	0.00	65,258.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	219,365.00	215,345.00	0.00	4,020.00	0.00	0.00
27XX Student Transportation Services	70,044.00	70,044.00	0.00	0.00	0.00	0.00
31XX Food Services	15,472.00	15,472.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	115,104.00	115,104.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,781.00	0.00	0.00	20,781.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,319.00	0.00	0.00	2,319.00	0.00	0.00
Totals	1,354,968.00	1,245,259.00	65,258.00	44,451.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,354,968.00					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

05 Carbon 0246 Joliet Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0060 Joliet Elem	Indirect/Direct	60,122.00 / 1,904,020.00	3.16%	<input style="width: 100px; height: 20px;" type="text"/>	
	LE 0061 Joliet H S	Indirect/Direct	65,258.00 / 1,245,259.00	5.24%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0060 Joliet Elem	0.0395	0.0363	0.0362	0.0299	3.16%
	0061 Joliet H S	0.0510	0.0481	0.0565	0.0530	5.24%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0060 Joliet Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
	0061 Joliet 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	
	0060 Joliet Elem	0.0395	0.0363	0.0362	0.0299	<input style="width: 100px; height: 20px;" type="text"/>
	0061 Joliet H S	0.0510	0.0481	0.0565	0.0530	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0060 Joliet Elem				3.30%	<input style="width: 100px; height: 20px;" type="text"/>
	0061 Joliet H S				4.96%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0246 Joliet Public Schools				4.13%	<input style="width: 100px; height: 20px;" type="text"/>

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate

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05 Carbon 0246 Joliet 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 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

05 Carbon 0253 Roberts K-12 Schools

0069 Roberts 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	763,869.34	763,869.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,415.49	38,415.49	0.00	0.00	0.00	0.00
222X Educational Media Services	51,173.15	51,173.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,183.77	90,183.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,338.93	35,338.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,578.08	6,380.29	62,197.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	181,136.97	181,136.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	88,229.56	88,229.56	0.00	0.00	0.00	0.00
31XX Food Services	93,762.45	93,762.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,520.63	6,520.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,464.92	41,464.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,807.33	0.00	0.00	23,807.33	0.00	0.00
Totals	1,482,480.62	1,396,475.50	62,197.79	23,807.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,482,480.62					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

05 Carbon 0253 Roberts K-12 Schools

Line A	Indirect/Direct	62,197.79 /	1,396,475.50	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0069 Roberts K-12 Schools				4.45%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0069 Roberts K-12 Schools	0.0582	0.0507	0.0512	0.0532	4.45%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0069 Roberts 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	2009	2010	2011	2012		
	0069 Roberts K-12 Schools	0.0582	0.0507	0.0512	0.0532	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0069 Roberts K-12 Schools					4.90%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0253 Roberts K-12 Schools	Your Preliminary Rate by School System (SS) is:			4.90%	<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 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

05 Carbon 0255 Fromberg Public Schools

0072 Fromberg K-12

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	1,113,837.08	1,088,989.08	0.00	24,848.00	0.00	0.00
221X Improvement of Instruction Services	86,612.96	86,612.96	0.00	0.00	0.00	0.00
222X Educational Media Services	32,460.16	32,460.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,603.17	94,603.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	36,350.41	36,350.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,694.41	0.00	25,694.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	198,508.08	181,623.08	0.00	16,885.00	0.00	0.00
27XX Student Transportation Services	114,591.16	97,991.16	0.00	16,600.00	0.00	0.00
31XX Food Services	76,843.35	76,843.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,536.98	18,536.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,164.72	53,164.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	167,286.00	0.00	0.00	167,286.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,214.01	3,927.90	0.00	2,286.11	0.00	0.00
9999 Undistributed	45.11	45.11	0.00	0.00	0.00	0.00
Totals	2,024,747.60	1,771,148.08	25,694.41	227,905.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,024,747.60					

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

05 Carbon 0255 Fromberg Public Schools

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0072 Fromberg K-12	Indirect/Direct 25,694.41 / 1,771,148.08 1.45%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	2011	2012	2013
	0072 Fromberg K-12	0.0310	0.0321
		0.0399	0.0363
			1.45%
Line C Approved Indirect Cost Rates	LE	2009	2010
	2011	2012	Reclassified Rate 2013
	0072 Fromberg K-12	0.0413	0.0499
		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	
	0072 Fromberg K-12	0.0413	0.0499
		0.0399	0.0363
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	0072 Fromberg K-12		3.46%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0255 Fromberg Public Schools	Your Preliminary Rate by School System (SS) is:	3.46%	<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

05 Carbon 0257 Belfry K-12 Schools

0076 Belfry 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	684,011.00	639,915.00	0.00	44,096.00	0.00	0.00
21XX Support Services - Students	18,514.00	18,514.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,996.00	23,996.00	0.00	0.00	0.00	0.00
222X Educational Media Services	10,026.00	10,026.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,370.00	47,370.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,101.00	53,101.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,436.00	6,454.00	37,982.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	253,410.00	226,122.00	0.00	27,288.00	0.00	0.00
27XX Student Transportation Services	27,317.00	27,317.00	0.00	0.00	0.00	0.00
31XX Food Services	106,060.00	106,060.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,078.00	13,078.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,876.00	15,876.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	861.00	0.00	0.00	861.00	0.00	0.00
Totals	1,298,056.00	1,187,829.00	37,982.00	72,245.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,298,056.00					

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 FY2012-13 Using FY11 Expenditures

05 Carbon 0257 Belfry K-12 Schools

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0076 Belfry K-12 Schools	3.20%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	0076 Belfry K-12 Schools	0.0244	0.0261
		2011	2012
		0.0383	0.0349
			2013
			3.20%
Line C Approved Indirect Cost Rates	LE	2009	2010
	0076 Belfry K-12 Schools	0.0000	0.0000
		2011	2012
		0.0000	0.0000
			Reclassified Rate 2013
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010
	0076 Belfry K-12 Schools	0.0244	0.0261
		2011	2012
		0.0383	0.0349
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	0076 Belfry K-12 Schools		2.96%
			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
	0257 Belfry K-12 Schools	Your Preliminary Rate by School System (SS) is:	2.96%
		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 FY2012-13 Using FY11 Expenditures

05 Carbon 1069 Luther Elementary

1231 Luther 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	186,249.66	186,249.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,250.00	2,250.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	22,185.64	22,185.64	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,328.20	42,328.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,533.77	29,533.77	0.00	0.00	0.00	0.00
31XX Food Services	28,563.21	28,563.21	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	629.51	0.00	0.00	629.51	0.00	0.00
Totals	311,739.99	311,110.48	0.00	629.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	311,739.99					

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

05 Carbon 1069 Luther Elementary

Line A	Indirect/Direct	0.00 /	311,110.48	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 1231 Luther Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	1231 Luther Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1069 Luther Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 50px; 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.