



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	21,561.61	21,561.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,970.54	1,970.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	708.78	0.00	708.78	0.00	0.00	0.00
27XX Student Transportation Services	34,088.29	34,088.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,697.24	0.00	0.00	14,697.24	0.00	0.00
Totals	73,026.46	57,620.44	708.78	14,697.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	73,026.46					

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.



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For FY2013-14 Using FY12 Expenditures

02 Big Horn 0213 Spring Creek Elementary

Line A	Indirect/Direct	708.78 /	57,620.44	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0020 Spring Creek Elem				1.23%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0020 Spring Creek Elem	0.0051	0.0047	0.0079	0.0057	1.23%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	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	2010	2011	2012	2013	
	0020 Spring Creek Elem	0.0051	0.0047	0.0079	0.0057	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0020 Spring Creek Elem				0.68%	<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:			0.68%	<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 FY2013-14 Using FY12 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	555,148.34	555,148.34	0.00	0.00	0.00	0.00
22XX Educational Media Services	582.59	582.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,422.56	75,422.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,375.58	89,375.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	130,305.90	1,034.41	129,271.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,123.25	141,123.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,535.96	29,535.96	0.00	0.00	0.00	0.00
31XX Food Services	95,572.37	95,572.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,863.19	1,863.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,366.50	4,366.50	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	14,951.07	0.00	0.00	0.00	14,951.07	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,979.04	0.00	0.00	1,979.04	0.00	0.00
9999 Undistributed	276,864.02	276,864.02	0.00	0.00	0.00	0.00
Totals	1,417,090.37	1,270,888.77	129,271.49	1,979.04	14,951.07	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,417,090.37					

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 FY2013-14 Using FY12 Expenditures

02 Big Horn 0214 Pryor Public Schools

1214 Plenty Coups H S

Expenditure Function	Total	Direct and	Indirect	Excluded Costs		
	Expenditures	Unallowable Costs	Costs	Capital	Debt	Other
	(A)	(B)	(C)	Outlay	Financing	(F)
				(D)	(E)	
1XXX Instruction	536,254.19	536,254.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,566.30	18,566.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,756.29	5,756.29	0.00	0.00	0.00	0.00
222X Educational Media Services	2,466.26	2,466.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	157,152.33	157,152.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	54,262.10	54,262.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	148,420.90	55,231.53	93,189.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	219,325.70	219,325.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,999.48	34,999.48	0.00	0.00	0.00	0.00
31XX Food Services	27,649.10	27,649.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,418.96	5,418.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,251.56	49,251.56	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	2,506.76	0.00	0.00	0.00	2,506.76	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,631.30	0.00	0.00	1,631.30	0.00	0.00
9999 Undistributed	83,658.02	83,658.02	0.00	0.00	0.00	0.00
Totals	1,347,319.25	1,249,991.82	93,189.37	1,631.30	2,506.76	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,347,319.25					

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.



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02 Big Horn 0214 Pryor Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0021 Pryor Elem	Indirect/Direct	129,271.49 / 1,270,888.77	10.17%	<input type="text"/>	
	LE 1214 Plenty Coups H S	Indirect/Direct	93,189.37 / 1,249,991.82	7.46%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0021 Pryor Elem	0.1487	0.0432	0.0640	0.0746	10.17%
	1214 Plenty Coups H S	0.0557	0.0806	0.1156	0.0746	7.46%

Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0021 Pryor Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	1214 Plenty Coups H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0021 Pryor Elem	0.1487	0.0432	0.0640	0.0746	<input type="text"/>
	1214 Plenty Coups H S	0.0557	0.0806	0.1156	0.0746	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2014	LE Reclassified Rate
	0021 Pryor Elem	8.21%	<input type="text"/>
	1214 Plenty Coups H S	7.62%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS) SS Reclassified Rate

0214 Pryor Public Schools	Your Preliminary Rate by School System (SS) is:	7.92%	<input type="text"/>
This same rate is applied to both EL and HS in the same SS.			

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



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For FY2013-14 Using FY12 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 FY2013-14 Using FY12 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	9,213,457.95	9,213,457.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	976,264.22	976,264.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	466,692.23	466,692.23	0.00	0.00	0.00	0.00
222X Educational Media Services	716,457.89	716,457.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	306,255.26	306,255.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	842,307.44	827,294.44	0.00	15,013.00	0.00	0.00
25XX Support Services - Business	163,105.89	0.00	163,105.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,615,269.01	1,587,857.27	0.00	27,411.74	0.00	0.00
27XX Student Transportation Services	1,038,868.80	964,951.32	0.00	73,917.48	0.00	0.00
31XX Food Services	1,332,253.88	1,231,642.28	0.00	100,611.60	0.00	0.00
33XX Community Services	105,805.79	105,805.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,874.87	5,874.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	91,629.79	91,629.79	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	98.89	0.00	0.00	98.89	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	181,579.13	1,132.80	0.00	180,446.33	0.00	0.00
Totals	17,055,921.04	16,495,316.11	163,105.89	397,499.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	17,055,921.04					

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 FY2013-14 Using FY12 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	2,658,298.61	2,658,298.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	190,839.12	190,839.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	137,362.74	137,362.74	0.00	0.00	0.00	0.00
222X Educational Media Services	347,260.75	342,260.75	0.00	5,000.00	0.00	0.00
23XX Support Services - General Administration	126,579.24	126,579.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	391,999.01	380,857.01	0.00	11,142.00	0.00	0.00
25XX Support Services - Business	88,014.29	0.00	88,014.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	715,911.35	695,578.64	0.00	20,332.71	0.00	0.00
27XX Student Transportation Services	392,311.28	355,352.54	0.00	36,958.74	0.00	0.00
33XX Community Services	75,482.09	75,482.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	57,773.11	57,773.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	399,674.15	399,674.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,760.01	1,760.01	0.00	0.00	0.00	0.00
Totals	5,583,265.75	5,421,818.01	88,014.29	73,433.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	5,583,265.75					

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 FY2013-14 Using FY12 Expenditures

02 Big Horn 0216 Hardin Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0023 Hardin Elem	Indirect/Direct	163,105.89 / 16,495,316.11	0.99%	<input type="text"/>			
	LE 1189 Hardin H S	Indirect/Direct	88,014.29 / 5,421,818.01	1.62%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014	
		0023 Hardin Elem	0.0132	0.0100	0.0109	0.0390	0.99%	
		1189 Hardin H S	0.0191	0.0206	0.0148	0.0390	1.62%	
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014	
		0023 Hardin Elem	0.0496	0.0145	0.0296	0.0458	<input type="text"/>	
		1189 Hardin H S	0.0832	0.0066	0.0190	0.0458	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013		
		0023 Hardin Elem	0.0496	0.0145	0.0296	0.0458	<input type="text"/>	
		1189 Hardin H S	0.0832	0.0206	0.0190	0.0458	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
		0023 Hardin Elem				2.84%	<input type="text"/>	
		1189 Hardin H S				3.51%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		0216 Hardin Public Schools				3.18%	<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.					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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 FY2013-14 Using FY12 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	2,474,679.52	2,474,679.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	193,651.83	193,651.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,548.70	10,548.70	0.00	0.00	0.00	0.00
222X Educational Media Services	1,711.55	1,711.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	171,059.16	171,059.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	253,744.83	251,578.69	0.00	2,166.14	0.00	0.00
25XX Support Services - Business	196,031.51	0.00	182,259.75	13,771.76	0.00	0.00
26XX Operation and Maintenance of Plant Services	583,109.76	583,109.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	193,885.83	193,885.83	0.00	0.00	0.00	0.00
31XX Food Services	245,104.73	245,104.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,747.18	9,747.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,630.06	23,630.06	0.00	0.00	0.00	0.00
9999 Undistributed	2,584,271.19	2,584,271.19	0.00	0.00	0.00	0.00
Totals	6,941,175.85	6,742,978.20	182,259.75	15,937.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,941,175.85					

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 FY2013-14 Using FY12 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	1,356,351.55	1,356,351.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,200.20	33,200.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,277.11	1,277.11	0.00	0.00	0.00	0.00
222X Educational Media Services	558.53	558.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	119,648.52	119,648.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	351,910.68	351,910.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	135,735.79	0.00	127,896.59	7,839.20	0.00	0.00
26XX Operation and Maintenance of Plant Services	536,123.34	531,290.05	0.00	4,833.29	0.00	0.00
27XX Student Transportation Services	102,124.92	85,714.41	0.00	16,410.51	0.00	0.00
31XX Food Services	58,597.80	58,597.80	0.00	0.00	0.00	0.00
33XX Community Services	1,500.00	1,500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,238.69	40,238.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,483.36	97,483.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	125.00	0.00	0.00	125.00	0.00	0.00
9999 Undistributed	559,548.36	559,548.36	0.00	0.00	0.00	0.00
Totals	3,394,423.85	3,237,319.26	127,896.59	29,208.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,394,423.85					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0025 Lodge Grass Elem	Indirect/Direct 182,259.75 / 6,742,978.20	2.70%	<input type="text"/>		
	LE 1190 Lodge Grass H S	Indirect/Direct 127,896.59 / 3,237,319.26	3.95%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0025 Lodge Grass Elem	0.0377	0.0384	0.0282	0.0358	2.70%
	1190 Lodge Grass H S	0.0302	0.0406	0.0270	0.0358	3.95%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0025 Lodge Grass Elem	0.0399	0.0709	0.0165	0.0358	<input type="text"/>
	1190 Lodge Grass H S	0.0010	0.0406	0.0530	0.0358	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0025 Lodge Grass Elem	0.0399	0.0709	0.0282	0.0358	<input type="text"/>
	1190 Lodge Grass H S	0.0302	0.0406	0.0530	0.0358	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0025 Lodge Grass Elem				3.83%	<input type="text"/>
	1190 Lodge Grass H S				3.78%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0218 Lodge Grass Public Schls				3.81%	<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 FY2013-14 Using FY12 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 FY2013-14 Using FY12 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	939,405.62	939,405.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,000.00	6,000.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,259.91	116,259.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	142,299.25	142,299.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,744.23	0.00	9,744.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	377,268.68	334,322.48	0.00	42,946.20	0.00	0.00
27XX Student Transportation Services	201,901.58	118,051.58	0.00	83,850.00	0.00	0.00
31XX Food Services	145,994.23	145,994.23	0.00	0.00	0.00	0.00
33XX Community Services	25,684.23	25,684.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,818.99	31,818.99	0.00	0.00	0.00	0.00
Totals	1,996,376.72	1,859,836.29	9,744.23	126,796.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,996,376.72					

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 FY2013-14 Using FY12 Expenditures

02 Big Horn 0219 Wyola Elementary

Line A	Indirect/Direct	9,744.23 /	1,859,836.29	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0026 Wyola Elem				0.52%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0026 Wyola Elem	0.0071	0.0040	0.0098	0.0067	0.52%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0026 Wyola 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	2010	2011	2012	2013	
	0026 Wyola Elem	0.0071	0.0040	0.0098	0.0067	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0026 Wyola Elem				0.62%	<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				0.62%	<input style="width: 100px; height: 20px;" type="text"/>

Your Preliminary Rate by School System (SS) is:
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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.