



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 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	1,753,339.53	1,752,846.53	0.00	493.00	0.00	0.00
21XX Support Services - Students	60,930.28	60,930.28	0.00	0.00	0.00	0.00
222X Educational Media Services	67,165.72	67,165.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,470.49	97,470.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	215,518.42	215,518.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,890.38	13,083.00	18,807.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	256,956.75	256,956.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	225,749.10	173,665.10	0.00	52,084.00	0.00	0.00
31XX Food Services	168,409.40	168,409.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,276.16	8,276.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,888.66	36,888.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,737.25	0.00	0.00	2,737.25	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,315.56	0.00	0.00	5,315.56	0.00	0.00
<b>Totals</b>	2,930,647.70	2,851,210.51	18,807.38	60,629.81	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,930,647.70					

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

#### 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	1,045,571.44	1,042,214.44	0.00	3,357.00	0.00	0.00
21XX Support Services - Students	75,235.87	75,235.87	0.00	0.00	0.00	0.00
222X Educational Media Services	61,507.53	61,507.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,562.13	86,562.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	127,308.94	127,308.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,029.33	12,362.60	20,666.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	269,240.38	257,240.38	0.00	12,000.00	0.00	0.00
27XX Student Transportation Services	173,286.29	135,570.29	0.00	37,716.00	0.00	0.00
31XX Food Services	11,119.40	11,119.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,423.86	36,423.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	155,233.93	155,233.93	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	124,299.45	0.00	0.00	124,299.45	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	112,947.56	0.00	0.00	112,947.56	0.00	0.00
<b>Totals</b>	2,311,766.11	2,000,779.37	20,666.73	290,320.01	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,311,766.11					

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

#### 05 Carbon 0244 Red Lodge Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0056 Red Lodge Elem	Indirect/Direct	18,807.38 / 2,851,210.51	0.66%	<input type="text"/>		
	LE 0057 Red Lodge H S	Indirect/Direct	20,666.73 / 2,000,779.37	1.03%	<input type="text"/>		
<b>Line B</b>	<b>Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
		0056 Red Lodge Elem	0.0083	0.0067	0.0070	0.0085	0.66%
		0057 Red Lodge H S	0.0098	0.0083	0.0095	0.0085	1.03%
<b>Line C</b>	<b>Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
		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"/>
<b>Line D</b>	<b>Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
		0056 Red Lodge Elem	0.0083	0.0067	0.0070	0.0085	<input type="text"/>
		0057 Red Lodge H S	0.0098	0.0083	0.0095	0.0085	<input type="text"/>
<b>Line E</b>	<b>Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
		0056 Red Lodge Elem				0.70%	<input type="text"/>
		0057 Red Lodge H S				0.88%	<input type="text"/>
<b>Line F</b>	<b>Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
		0244 Red Lodge Public Schools				0.79%	<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

#### 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 FY2013-14 Using FY12 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	1,506,648.51	1,506,648.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	71,920.36	71,920.36	0.00	0.00	0.00	0.00
222X Educational Media Services	179,566.09	179,566.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	157,559.96	157,559.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	118,280.84	118,280.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,797.74	14,494.20	56,303.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	274,359.05	264,559.05	0.00	9,800.00	0.00	0.00
27XX Student Transportation Services	176,258.65	103,958.65	0.00	72,300.00	0.00	0.00
31XX Food Services	129,294.74	120,482.74	0.00	8,812.00	0.00	0.00
34XX Extracurricular - Activities	35,813.23	35,813.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	76,238.62	76,238.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,561.00	7,150.00	0.00	3,411.00	0.00	0.00
<b>Totals</b>	2,807,298.79	2,656,672.25	56,303.54	94,323.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,807,298.79					

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

#### 05 Carbon 0245 Bridger K-12 Schools

Line A	Indirect/Direct	56,303.54 /	2,656,672.25	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0059 Bridger K-12 Schools				2.12%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0059 Bridger K-12 Schools	0.0374	0.0320	0.0221	0.0314	2.12%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
	0059 Bridger K-12 Schools	0.0374	0.0320	0.0311	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0059 Bridger K-12 Schools	0.0374	0.0320	0.0311	0.0314	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0059 Bridger K-12 Schools				2.91%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0245 Bridger K-12 Schools				<b>2.91%</b>	<input style="width: 100px; height: 20px;" type="text"/>

**Your Preliminary Rate by School System (SS) is:**  
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\* 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 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

#### 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	1,299,406.98	1,299,406.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	50,918.00	50,918.00	0.00	0.00	0.00	0.00
222X Educational Media Services	35,590.00	35,590.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	46,553.00	43,345.00	0.00	3,208.00	0.00	0.00
24XX Support Services - School Administration	67,965.00	67,965.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,188.00	0.00	66,188.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	163,769.00	163,769.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,638.00	110,638.00	0.00	0.00	0.00	0.00
31XX Food Services	137,532.00	137,532.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,117.00	32,117.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,107.00	0.00	0.00	4,107.00	0.00	0.00
<b>Totals</b>	2,014,783.98	1,941,280.98	66,188.00	7,315.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,014,783.98					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 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	662,474.37	662,474.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,369.00	36,369.00	0.00	0.00	0.00	0.00
222X Educational Media Services	27,320.00	27,320.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,012.00	43,012.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	78,057.00	78,057.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,557.00	0.00	57,557.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	168,164.00	168,164.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	76,646.00	76,646.00	0.00	0.00	0.00	0.00
31XX Food Services	17,836.00	17,836.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	87,613.00	87,613.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	49,350.00	0.00	0.00	49,350.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	87,251.00	0.00	0.00	87,251.00	0.00	0.00
<b>Totals</b>	1,391,649.37	1,197,491.37	57,557.00	136,601.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,391,649.37					

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

#### 05 Carbon 0246 Joliet Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0060 Joliet Elem</b>	Indirect/Direct	66,188.00 / 1,941,280.98	3.41%	<input type="text"/>		
	<b>LE 0061 Joliet H S</b>	Indirect/Direct	57,557.00 / 1,197,491.37	4.81%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
		0060 Joliet Elem	0.0363	0.0362	0.0299	0.0413	3.41%
		0061 Joliet H S	0.0481	0.0565	0.0530	0.0413	4.81%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
		0060 Joliet Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0061 Joliet H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
		0060 Joliet Elem	0.0363	0.0362	0.0299	0.0413	<input type="text"/>
		0061 Joliet H S	0.0481	0.0565	0.0530	0.0413	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
		0060 Joliet Elem				3.38%	<input type="text"/>
		0061 Joliet H S				4.69%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0246 Joliet Public Schools					4.04%	<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

#### 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.

\*\* "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

#### 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	681,422.56	666,671.56	0.00	14,751.00	0.00	0.00
21XX Support Services - Students	39,513.42	39,513.42	0.00	0.00	0.00	0.00
222X Educational Media Services	57,187.89	57,187.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,679.40	100,679.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,162.31	30,162.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,859.76	4,602.48	63,257.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	145,549.38	145,549.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81,588.64	81,588.64	0.00	0.00	0.00	0.00
31XX Food Services	78,172.09	78,172.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,484.27	7,484.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,981.95	42,981.95	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,392.36	0.00	0.00	23,392.36	0.00	0.00
<b>Totals</b>	1,355,994.03	1,254,593.39	63,257.28	38,143.36	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,355,994.03					

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

#### 05 Carbon 0253 Roberts K-12 Schools

Line A	Indirect/Direct	63,257.28 /	1,254,593.39	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
LE 0069 Roberts K-12 Schools				5.04%	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
	0069 Roberts K-12 Schools			0.0507	0.0512	0.0532	0.0490	5.04%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
	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			2010	2011	2012	2013	
	0069 Roberts K-12 Schools			0.0507	0.0512	0.0532	0.0490	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE						2014	LE Reclassified Rate
	0069 Roberts K-12 Schools						4.84%	<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			<b>Your Preliminary Rate by School System (SS) is:</b>			4.84%	<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.

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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

**05 Carbon 0255 Fromberg K-12**

**0072 Fromberg K-12**

		Excluded Costs					
		Total	Direct and	Indirect	Capital	Debt	
		Expenditures	Unallowable Costs	Costs	Outlay	Financing	Other
<b>Expenditure Function</b>		<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>
1XXX	Instruction	1,027,439.53	1,027,439.53	0.00	0.00	0.00	0.00
21XX	Support Services - Students	8,241.02	8,241.02	0.00	0.00	0.00	0.00
221X	Improvement of Instruction Services	43,681.31	43,681.31	0.00	0.00	0.00	0.00
222X	Educational Media Services	30,648.14	30,648.14	0.00	0.00	0.00	0.00
23XX	Support Services - General Administration	116,233.85	116,233.85	0.00	0.00	0.00	0.00
24XX	Support Services - School Administration	35,439.39	35,439.39	0.00	0.00	0.00	0.00
25XX	Support Services - Business	41,537.83	0.00	41,537.83	0.00	0.00	0.00
26XX	Operation and Maintenance of Plant Services	207,223.52	207,223.52	0.00	0.00	0.00	0.00
27XX	Student Transportation Services	128,450.06	106,993.06	0.00	21,457.00	0.00	0.00
31XX	Food Services	58,870.86	58,870.86	0.00	0.00	0.00	0.00
34XX	Extracurricular - Activities	22,775.40	22,775.40	0.00	0.00	0.00	0.00
35XX	Extracurricular - Athletics	45,056.79	45,056.79	0.00	0.00	0.00	0.00
62XX	Resources Transferred to Other School Districts or Cooperatives	8,786.11	5,700.00	0.00	3,086.11	0.00	0.00
<b>Totals</b>		1,774,383.81	1,708,302.87	41,537.83	24,543.11	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>		XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>		XXXXXXXXXX					
<b>Adjusted Totals</b>		1,774,383.81					

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

#### 05 Carbon 0255 Fromberg K-12

Line A	Indirect/Direct	41,537.83 /	1,708,302.87	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0072 Fromberg K-12				2.43%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0072 Fromberg K-12	0.0321	0.0399	0.0363	0.0346	2.43%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
	0072 Fromberg K-12	0.0499	0.0000	0.0000	0.0346	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0072 Fromberg K-12	0.0499	0.0399	0.0363	0.0346	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0072 Fromberg K-12				3.52%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0255 Fromberg K-12				3.52%	<input style="width: 100px; height: 20px;" type="text"/>

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

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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 FY2013-14 Using FY12 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	716,126.14	704,628.24	0.00	11,497.90	0.00	0.00
21XX Support Services - Students	25,440.16	25,440.16	0.00	0.00	0.00	0.00
222X Educational Media Services	33,053.24	33,053.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,789.66	87,789.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,998.83	22,998.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,509.59	8,890.07	53,619.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	240,019.23	213,988.82	0.00	26,030.41	0.00	0.00
27XX Student Transportation Services	88,909.03	37,409.03	0.00	51,500.00	0.00	0.00
31XX Food Services	112,243.41	112,243.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,550.09	4,550.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,802.66	30,802.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	629.25	0.00	0.00	629.25	0.00	0.00
<b>Totals</b>	1,425,071.29	1,281,794.21	53,619.52	89,657.56	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,425,071.29					

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 FY2013-14 Using FY12 Expenditures

#### 05 Carbon 0257 Belfry K-12 Schools

Line A	Indirect/Direct	53,619.52 /	1,281,794.21	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0076 Belfry K-12 Schools</b>						
Line B Preliminary Indirect Cost Rates	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0076 Belfry K-12 Schools	0.0261	0.0383	0.0349	0.0296	4.18%
Line C Approved Indirect Cost Rates	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
	0076 Belfry K-12 Schools	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	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0076 Belfry K-12 Schools	0.0261	0.0383	0.0349	0.0296	<input style="width: 50px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0076 Belfry K-12 Schools				3.24%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						<b>SS Reclassified Rate</b>
	0257 Belfry K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			3.24%	<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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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.

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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 FY2013-14 Using FY12 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	184,984.73	184,984.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	21,920.05	21,920.05	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	74,300.63	74,300.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	24,394.97	24,394.97	0.00	0.00	0.00	0.00
31XX Food Services	25,840.35	25,840.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	695.49	0.00	0.00	695.49	0.00	0.00
<b>Totals</b>	333,136.22	332,440.73	0.00	695.49	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	333,136.22					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 05 Carbon 1069 Luther Elementary

Line A	Indirect/Direct	0.00 /	332,440.73	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 1231 Luther Elem				0.00%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>		
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	1231 Luther Elem					0.00%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	1069 Luther Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	
		This same rate is applied to both EL and HS in the same SS.					

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