



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

10 Daniels 0363 Scobey K-12 Schools

0194 Scobey 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	1,703,075.66	1,703,075.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	56,208.69	56,208.69	0.00	0.00	0.00	0.00
222X Educational Media Services	31,599.28	31,599.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	191,006.23	191,006.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	128,640.62	128,640.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,345.13	13,746.83	36,598.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	420,966.52	420,966.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	396,045.81	358,045.81	0.00	38,000.00	0.00	0.00
31XX Food Services	141,424.99	141,424.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,887.29	26,887.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	80,436.53	80,436.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	45,000.00	0.00	0.00	45,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	52,467.57	0.00	0.00	52,467.57	0.00	0.00
Totals	3,324,104.32	3,152,038.45	36,598.30	135,467.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,324,104.32					

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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Line A	Indirect/Direct	36,598.30 /	3,152,038.45	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0194 Scobey K-12 Schools				1.16%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0194 Scobey K-12 Schools	0.0438	0.0286	0.0174	0.0331	1.16%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0194 Scobey 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	
	0194 Scobey K-12 Schools	0.0438	0.0286	0.0174	0.0331	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0194 Scobey K-12 Schools				2.56%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0363 Scobey K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.56%	<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.

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