



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

18 Glacier 0545 Browning Public Schools

0400 Browning Elem

Expenditure Function	Excluded Costs					
	Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other
	(A)	(B)	(C)	(D)	(E)	(F)
1XXX Instruction	9,931,037.10	9,931,037.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,556,533.95	1,556,533.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	838,727.01	838,727.01	0.00	0.00	0.00	0.00
222X Educational Media Services	613,986.28	607,266.98	0.00	6,719.30	0.00	0.00
23XX Support Services - General Administration	599,370.67	599,370.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,143,604.91	1,143,604.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	458,996.42	61,761.55	341,114.12	56,120.75	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,965,986.52	1,930,771.52	0.00	35,215.00	0.00	0.00
27XX Student Transportation Services	958,274.14	850,774.14	0.00	107,500.00	0.00	0.00
31XX Food Services	1,423,184.30	1,423,184.30	0.00	0.00	0.00	0.00
32XX Enterprise Services	109,216.54	109,216.54	0.00	0.00	0.00	0.00
33XX Community Services	21,706.06	21,706.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,992.80	17,992.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	134,645.38	134,645.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	150,748.95	0.00	0.00	150,748.95	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	72,000.00	0.00	0.00	72,000.00	0.00	0.00
Totals	19,996,011.03	19,226,592.91	341,114.12	428,304.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	19,996,011.03					

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

18 Glacier 0545 Browning Public Schools

0401 Browning 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	2,887,550.30	2,887,550.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	528,378.02	528,378.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	82,737.55	82,737.55	0.00	0.00	0.00	0.00
222X Educational Media Services	263,663.62	260,783.92	0.00	2,879.70	0.00	0.00
23XX Support Services - General Administration	315,746.50	315,746.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	446,493.30	446,493.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	172,987.34	0.00	148,935.59	24,051.75	0.00	0.00
26XX Operation and Maintenance of Plant Services	853,613.36	838,628.36	0.00	14,985.00	0.00	0.00
27XX Student Transportation Services	590,975.81	519,775.81	0.00	71,200.00	0.00	0.00
32XX Enterprise Services	5,478.19	5,478.19	0.00	0.00	0.00	0.00
33XX Community Services	10,549.69	10,549.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	67,618.60	67,618.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	379,164.86	379,164.86	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	42,032.70	0.00	0.00	42,032.70	0.00	0.00
Totals	6,646,989.84	6,342,905.10	148,935.59	155,149.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,646,989.84					

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For FY2013-14 Using FY12 Expenditures

18 Glacier 0545 Browning Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0400 Browning Elem	Indirect/Direct	341,114.12 / 19,226,592.91	1.78%	<input type="text"/>			
	LE 0401 Browning H S	Indirect/Direct	148,935.59 / 6,342,905.10	2.35%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
	0400 Browning Elem			0.0232	0.0225	0.0204	0.0234	1.78%
	0401 Browning H S			0.0230	0.0253	0.0218	0.0234	2.35%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
	0400 Browning Elem			0.0238	0.0000	0.0170	0.0234	<input type="text"/>
	0401 Browning H S			0.0120	0.0000	0.0316	0.0234	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2010	2011	2012	2013	
	0400 Browning Elem			0.0238	0.0225	0.0204	0.0234	<input type="text"/>
	0401 Browning H S			0.0230	0.0253	0.0316	0.0234	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
	0400 Browning Elem					2.05%	<input type="text"/>	
	0401 Browning H S					2.41%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0545 Browning Public Schools					2.23%	<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

18 Glacier 0545 Browning 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

18 Glacier 0546 Cut Bank Public Schools

0402 Cut Bank 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	3,410,253.30	3,410,253.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,699.74	14,699.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	148,592.12	148,592.12	0.00	0.00	0.00	0.00
222X Educational Media Services	117,354.40	117,354.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	455,363.50	445,831.50	0.00	9,532.00	0.00	0.00
24XX Support Services - School Administration	367,358.97	355,700.97	0.00	11,658.00	0.00	0.00
25XX Support Services - Business	85,657.49	0.00	85,657.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	417,031.78	417,031.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	240,599.38	240,599.38	0.00	0.00	0.00	0.00
31XX Food Services	333,314.82	333,314.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,643.06	6,643.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,216.79	50,216.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,190.47	0.00	0.00	9,190.47	0.00	0.00
Totals	5,656,275.82	5,540,237.86	85,657.49	30,380.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,656,275.82					

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

18 Glacier 0546 Cut Bank Public Schools

0403 Cut Bank 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	1,291,010.56	1,291,010.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,297.02	14,297.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	136,313.53	136,313.53	0.00	0.00	0.00	0.00
222X Educational Media Services	37,471.75	37,471.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,108.74	183,108.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	154,019.57	154,019.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,620.91	0.00	81,620.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	423,797.26	410,427.26	0.00	13,370.00	0.00	0.00
27XX Student Transportation Services	201,795.34	201,795.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	89,123.90	89,123.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	197,250.02	197,250.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,477.47	0.00	0.00	3,477.47	0.00	0.00
Totals	2,813,286.07	2,714,817.69	81,620.91	16,847.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,813,286.07					

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

18 Glacier 0546 Cut Bank Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0402 Cut Bank Elem	Indirect/Direct	85,657.49 / 5,540,237.86	1.55%	<input type="text"/>			
	LE 0403 Cut Bank H S	Indirect/Direct	81,620.91 / 2,714,817.69	3.01%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
		0402 Cut Bank Elem		0.0118	0.0128	0.0096	0.0186	1.55%
		0403 Cut Bank H S		0.0264	0.0287	0.0266	0.0186	3.01%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
		0402 Cut Bank Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0403 Cut Bank 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	
		0402 Cut Bank Elem		0.0118	0.0128	0.0096	0.0186	<input type="text"/>
		0403 Cut Bank H S		0.0264	0.0287	0.0266	0.0186	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
		0402 Cut Bank Elem				1.30%	<input type="text"/>	
		0403 Cut Bank H S				2.48%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		0546 Cut Bank Public Schools				1.89%	<input type="text"/>	

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

For FY2013-14 Using FY12 Expenditures

18 Glacier 0546 Cut Bank 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

18 Glacier 0547 East Glacier Park Elem

0404 East Glacier Park 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	341,709.54	341,709.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,251.12	6,251.12	0.00	0.00	0.00	0.00
222X Educational Media Services	551.00	551.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,895.98	10,895.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,293.74	16,293.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,744.48	0.00	95,744.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,284.64	76,284.64	0.00	0.00	0.00	0.00
31XX Food Services	57,027.48	57,027.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,004.35	4,004.35	0.00	0.00	0.00	0.00
Totals	608,762.33	513,017.85	95,744.48	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	608,762.33					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

18 Glacier 0547 East Glacier Park Elem

Line A	Indirect/Direct	95,744.48 /	513,017.85	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0404 East Glacier Park Elem				18.66%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0404 East Glacier Park Elem	0.1397	0.1448	0.1596	0.1405	18.66%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0404 East Glacier Park 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	
	0404 East Glacier Park Elem	0.1397	0.1448	0.1596	0.1405	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0404 East Glacier Park Elem				14.65%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0547 East Glacier Park Elem				Your Preliminary Rate by School System (SS) is:	14.65%
					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.

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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

18 Glacier 1056 Mountain View Elementary

1222 Mountain View 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	130,421.49	123,218.84	0.00	7,202.65	0.00	0.00
21XX Support Services - Students	2,164.08	2,164.08	0.00	0.00	0.00	0.00
222X Educational Media Services	2,313.40	2,313.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	30,108.92	30,108.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,349.00	0.00	0.00	2,349.00	0.00	0.00
Totals	167,356.89	157,805.24	0.00	9,551.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	167,356.89					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

18 Glacier 1056 Mountain View Elementary

Line A	Indirect/Direct	0.00 /	157,805.24	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 1222 Mountain View Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	1222 Mountain View 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	
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	1222 Mountain View Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	1056 Mountain View Elementary				Your Preliminary Rate by School System (SS) is:	0.00%
					This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

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