



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 21 Hill 0563 Davey Elementary

#### 0424 Davey 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	79,931.15	79,931.15	0.00	0.00	0.00	0.00
222X Educational Media Services	1,286.14	1,286.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,680.63	1,680.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,673.91	5,673.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,852.98	0.00	14,852.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,030.15	16,030.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,873.95	2,873.95	0.00	0.00	0.00	0.00
31XX Food Services	318.45	318.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	115.92	0.00	0.00	115.92	0.00	0.00
<b>Totals</b>	122,763.28	107,794.38	14,852.98	115.92	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	122,763.28					

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

#### 21 Hill 0563 Davey Elementary

Line A	Indirect/Direct	14,852.98 /	107,794.38	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0424 Davey Elem				13.78%	<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>
	0424 Davey Elem	0.0758	0.1015	0.0896	0.1028	13.78%
<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>
	0424 Davey Elem	0.0000	0.0000	0.0000	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>	
	0424 Davey Elem	0.0758	0.1015	0.0896	0.1028	<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>
	0424 Davey Elem				9.64%	<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>
	0563 Davey Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>			9.64%	<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

#### 21 Hill 0564 Box Elder Public Schools

#### 0425 Box Elder 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	2,745,609.93	2,745,609.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,762.13	32,762.13	0.00	0.00	0.00	0.00
222X Educational Media Services	36,424.28	36,424.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	162,258.86	162,258.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	268,097.69	268,097.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,219.86	0.00	71,219.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	363,192.40	363,192.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	179,650.40	179,650.40	0.00	0.00	0.00	0.00
31XX Food Services	323,350.73	323,350.73	0.00	0.00	0.00	0.00
33XX Community Services	1,538.85	1,538.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,698.90	2,698.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,774.64	54,774.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	687,061.14	0.00	0.00	687,061.14	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,042.34	0.00	0.00	5,042.34	0.00	0.00
9999 Undistributed	26,569.36	26,569.36	0.00	0.00	0.00	0.00
<b>Totals</b>	4,960,251.51	4,196,928.17	71,219.86	692,103.48	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>	4,960,251.51					

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

#### 21 Hill 0564 Box Elder Public Schools

#### 0426 Box Elder 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	962,648.54	962,648.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,459.83	33,459.83	0.00	0.00	0.00	0.00
222X Educational Media Services	33,942.89	33,942.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	22,372.73	22,372.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	142,266.85	142,266.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,271.69	0.00	24,271.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	243,787.24	238,088.24	0.00	5,699.00	0.00	0.00
27XX Student Transportation Services	114,407.32	114,407.32	0.00	0.00	0.00	0.00
31XX Food Services	61,783.50	61,783.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,295.77	7,295.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,367.00	32,367.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,439.50	0.00	0.00	7,439.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,680.78	0.00	0.00	1,680.78	0.00	0.00
<b>Totals</b>	1,687,723.64	1,648,632.67	24,271.69	14,819.28	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,687,723.64					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 21 Hill 0564 Box Elder Public Schools

Line A	LE	Indirect/Direct	71,219.86 / 4,196,928.17	4,196,928.17	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0425 Box Elder Elem	Indirect/Direct	71,219.86 / 4,196,928.17		1.71%		
	LE 0426 Box Elder H S	Indirect/Direct	24,271.69 / 1,648,632.67		1.47%		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0425 Box Elder Elem	0.0124	0.0140	0.0160	0.0164	1.71%	
	0426 Box Elder H S	0.0121	0.0140	0.0131	0.0164	1.47%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0425 Box Elder Elem	0.0000	0.0000	0.0160	0.0164		
	0426 Box Elder H S	0.0000	0.0152	0.0131	0.0164		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0425 Box Elder Elem	0.0124	0.0140	0.0160	0.0164		
	0426 Box Elder H S	0.0121	0.0152	0.0131	0.0164		
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate	
	0425 Box Elder Elem				1.44%		
	0426 Box Elder H S				1.36%		
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0564 Box Elder Public Schools				1.40%		

**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

#### 21 Hill 0564 Box Elder 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

#### 21 Hill 0565 Havre Public Schools

#### 0427 Havre 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	6,141,552.31	6,141,552.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,826,402.75	1,826,402.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	567,728.02	547,838.02	0.00	19,890.00	0.00	0.00
222X Educational Media Services	450,883.47	422,350.28	0.00	28,533.19	0.00	0.00
23XX Support Services - General Administration	340,115.94	340,115.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	734,540.40	734,540.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	403,644.73	0.00	355,386.37	48,258.36	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,026,403.79	1,016,003.79	0.00	10,400.00	0.00	0.00
27XX Student Transportation Services	547,575.02	450,113.02	0.00	97,462.00	0.00	0.00
31XX Food Services	1,058,985.96	1,041,349.46	0.00	17,636.50	0.00	0.00
33XX Community Services	8,806.88	8,806.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,234.10	13,234.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	82,230.74	82,230.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,169.65	0.00	0.00	16,169.65	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	213,788.65	41,603.35	0.00	172,185.30	0.00	0.00
<b>Totals</b>	<b>13,432,062.41</b>	<b>12,666,141.04</b>	<b>355,386.37</b>	<b>410,535.00</b>	<b>0.00</b>	<b>0.00</b>
<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>	13,432,062.41					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 21 Hill 0565 Havre Public Schools

0428 Havre 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	2,668,176.92	2,668,176.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	287,666.45	287,666.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	152,709.18	149,875.60	0.00	2,833.58	0.00	0.00
222X Educational Media Services	230,079.57	176,271.73	0.00	53,807.84	0.00	0.00
23XX Support Services - General Administration	161,212.56	161,212.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	355,001.90	355,001.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	244,038.93	0.00	170,564.96	73,473.97	0.00	0.00
26XX Operation and Maintenance of Plant Services	707,868.56	672,641.16	0.00	35,227.40	0.00	0.00
27XX Student Transportation Services	557,604.80	460,700.20	0.00	96,904.60	0.00	0.00
32XX Enterprise Services	415.45	415.45	0.00	0.00	0.00	0.00
33XX Community Services	13,136.42	12,311.17	0.00	825.25	0.00	0.00
34XX Extracurricular - Activities	119,259.02	119,259.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	173,844.43	173,844.43	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	587.00	587.00	0.00	0.00	0.00	0.00
9999 Undistributed	15,247.88	15,247.88	0.00	0.00	0.00	0.00
<b>Totals</b>	5,686,849.07	5,253,211.47	170,564.96	263,072.64	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>	5,686,849.07					

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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 21 Hill 0565 Havre Public Schools

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0427 Havre Elem	Indirect/Direct 355,386.37 / 12,666,141.04	2.81%	<input type="text"/>		
	LE 0428 Havre H S	Indirect/Direct 170,564.96 / 5,253,211.47	3.25%	<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>
	0427 Havre Elem	0.0213	0.0316	0.0302	0.0338	2.81%
	0428 Havre H S	0.0261	0.0347	0.0334	0.0338	3.25%
<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>
	0427 Havre Elem	0.0207	0.0299	0.0397	0.0338	<input type="text"/>
	0428 Havre H S	0.0356	0.0205	0.0312	0.0338	<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>	
	0427 Havre Elem	0.0213	0.0316	0.0397	0.0338	<input type="text"/>
	0428 Havre H S	0.0356	0.0347	0.0334	0.0338	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0427 Havre Elem				2.94%	<input type="text"/>
	0428 Havre H S				3.23%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0565 Havre Public Schools				3.09%	<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

#### 21 Hill 0565 Havre 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

#### 21 Hill 0577 Cottonwood Elementary

#### 0445 Cottonwood 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	146,528.61	146,528.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,197.49	6,197.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,248.35	0.00	13,248.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,616.67	29,616.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,234.78	47,234.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	347.75	0.00	0.00	347.75	0.00	0.00
<b>Totals</b>	243,173.65	229,577.55	13,248.35	347.75	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>	243,173.65					

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

#### 21 Hill 0577 Cottonwood Elementary

Line A	Indirect/Direct	13,248.35 /	229,577.55	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0445 Cottonwood Elem				5.77%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0445 Cottonwood Elem	0.0543	0.0638	0.0487	0.0530	5.77%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0445 Cottonwood Elem	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	
	0445 Cottonwood Elem	0.0543	0.0638	0.0487	0.0530	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0445 Cottonwood Elem				5.27%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0577 Cottonwood Elementary				5.27%	<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.

\* 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

#### 21 Hill 1043 Rocky Boy Public Schools

#### 1207 Rocky Boy 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	4,176,901.25	4,176,901.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	625,529.05	625,529.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	113,496.22	113,496.22	0.00	0.00	0.00	0.00
222X Educational Media Services	254,272.59	254,272.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	283,070.34	283,070.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	281,989.36	281,989.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	369,698.96	0.00	369,698.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	760,239.21	744,225.60	0.00	16,013.61	0.00	0.00
27XX Student Transportation Services	534,030.96	534,030.96	0.00	0.00	0.00	0.00
31XX Food Services	771,259.08	771,259.08	0.00	0.00	0.00	0.00
32XX Enterprise Services	59,245.19	59,245.19	0.00	0.00	0.00	0.00
33XX Community Services	2,758.98	2,758.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,364.42	16,364.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,205.47	49,205.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	354,123.62	0.00	0.00	354,123.62	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	170,384.81	163,462.98	0.00	6,921.83	0.00	0.00
<b>Totals</b>	8,822,569.51	8,075,811.49	369,698.96	377,059.06	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>	8,822,569.51					

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

#### 21 Hill 1043 Rocky Boy Public Schools

#### 1229 Rocky Boy 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	923,178.91	923,178.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	130,822.90	130,822.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,459.04	3,459.04	0.00	0.00	0.00	0.00
222X Educational Media Services	81,946.53	81,946.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	166,206.92	166,206.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	92,191.45	92,191.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,751.21	0.00	36,751.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	297,848.67	288,348.67	0.00	9,500.00	0.00	0.00
27XX Student Transportation Services	142,464.65	142,464.65	0.00	0.00	0.00	0.00
31XX Food Services	18,676.55	18,676.55	0.00	0.00	0.00	0.00
33XX Community Services	2,606.51	2,606.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,255.09	37,255.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	135,476.83	135,476.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,500.00	0.00	0.00	2,500.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,533.59	0.00	0.00	2,533.59	0.00	0.00
<b>Totals</b>	2,073,918.85	2,022,634.05	36,751.21	14,533.59	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>	2,073,918.85					

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

#### 21 Hill 1043 Rocky Boy Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 1207 Rocky Boy Elem	Indirect/Direct	369,698.96 / 8,075,811.49	4.58%	<input type="text"/>		
	LE 1229 Rocky Boy H S	Indirect/Direct	36,751.21 / 2,022,634.05	1.82%	<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>
		1207 Rocky Boy Elem	0.0494	0.0338	0.0365	0.0825	4.58%
		1229 Rocky Boy H S	0.0231	0.0206	0.0201	0.0825	1.82%
<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>
		1207 Rocky Boy Elem	0.1683	0.0800	0.0890	0.0931	<input type="text"/>
		1229 Rocky Boy H S	0.0070	0.0000	0.1589	0.0931	<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>	
		1207 Rocky Boy Elem	0.1683	0.0800	0.0890	0.0931	<input type="text"/>
		1229 Rocky Boy H S	0.0231	0.0206	0.1589	0.0931	<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>
		1207 Rocky Boy Elem				9.05%	<input type="text"/>
		1229 Rocky Boy H S				5.96%	<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>
	1043 Rocky Boy Public Schools					7.51%	<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

#### 21 Hill 1043 Rocky Boy 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

#### 21 Hill 1049 Gildford Colony Elem

#### 1217 Gildford Colony 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	103,178.55	103,178.55	0.00	0.00	0.00	0.00
222X Educational Media Services	1,217.95	1,217.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,682.20	0.00	11,682.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,378.28	8,378.28	0.00	0.00	0.00	0.00
31XX Food Services	21,273.66	21,273.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,617.08	3,617.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	215.27	0.00	0.00	215.27	0.00	0.00
<b>Totals</b>	149,562.99	137,665.52	11,682.20	215.27	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>	149,562.99					

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 FY2013-14 Using FY12 Expenditures

#### 21 Hill 1049 Gildford Colony Elem

Line A	Indirect/Direct	11,682.20 /	137,665.52	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 1217 Gildford Colony Elem				8.49%	<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>
	1217 Gildford Colony Elem	0.0573	0.0775	0.0745	0.0650	8.49%
<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>
	1217 Gildford Colony Elem	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>	
	1217 Gildford Colony Elem	0.0573	0.0775	0.0745	0.0650	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	1217 Gildford Colony Elem				6.82%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	1049 Gildford Colony Elem				<b>Your Preliminary Rate by School System (SS) is:</b>	<input type="text"/>
					This same rate is applied to both EL and HS in the same SS.	<input 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 FY2013-14 Using FY12 Expenditures

#### 21 Hill 1071 North Star Public Schools

#### 1233 North Star 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	637,569.20	637,569.20	0.00	0.00	0.00	0.00
222X Educational Media Services	16,906.46	16,906.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,945.40	78,742.90	0.00	7,202.50	0.00	0.00
24XX Support Services - School Administration	28,329.09	28,329.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,009.39	9,602.91	17,406.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	163,978.48	150,703.98	0.00	13,274.50	0.00	0.00
27XX Student Transportation Services	124,503.89	118,503.89	0.00	6,000.00	0.00	0.00
31XX Food Services	144,442.37	142,442.37	0.00	2,000.00	0.00	0.00
35XX Extracurricular - Athletics	6,271.35	6,271.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,053.37	0.00	0.00	2,053.37	0.00	0.00
<b>Totals</b>	1,237,009.00	1,189,072.15	17,406.48	30,530.37	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,237,009.00					

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 FY2013-14 Using FY12 Expenditures

#### 21 Hill 1071 North Star Public Schools

#### 1234 North Star HS

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	471,685.42	469,685.42	0.00	2,000.00	0.00	0.00
222X Educational Media Services	37,623.44	37,623.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,077.79	82,875.29	0.00	7,202.50	0.00	0.00
24XX Support Services - School Administration	40,471.12	40,471.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,756.94	9,602.91	17,154.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,064.88	163,790.38	0.00	11,274.50	0.00	0.00
27XX Student Transportation Services	145,490.30	141,490.30	0.00	4,000.00	0.00	0.00
31XX Food Services	39,836.73	39,836.73	0.00	0.00	0.00	0.00
32XX Enterprise Services	7,048.75	2,107.77	0.00	4,940.98	0.00	0.00
34XX Extracurricular - Activities	17,291.76	17,291.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,108.53	58,108.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	70,844.53	0.00	0.00	70,844.53	0.00	0.00
<b>Totals</b>	1,180,300.19	1,062,883.65	17,154.03	100,262.51	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>	1,180,300.19					

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

#### 21 Hill 1071 North Star Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 1233 North Star Elem	Indirect/Direct	17,406.48 / 1,189,072.15	1.46%	<input type="text"/>	
	LE 1234 North Star HS	Indirect/Direct	17,154.03 / 1,062,883.65	1.61%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	1233 North Star Elem	0.0150	0.0160	0.0142	0.0138	1.46%
	1234 North Star HS	0.0130	0.0153	0.0138	0.0138	1.61%

Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	1233 North Star Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	1234 North Star HS	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	
	1233 North Star Elem	0.0150	0.0160	0.0142	0.0138	<input type="text"/>
	1234 North Star HS	0.0130	0.0153	0.0138	0.0138	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2014	LE Reclassified Rate
	1233 North Star Elem	1.40%	<input type="text"/>
	1234 North Star HS	1.37%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS)		SS Reclassified Rate
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1071 North Star Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	1.39%	<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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 21 Hill 1071 North Star 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.