



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 38 Powder River 0786 Biddle Elementary

#### 0692 Biddle Elem

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 53,625.32                    | 53,625.32                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                                     | 875.00                       | 875.00                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 13,717.10                    | 13,717.10                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                                     | 1,124.46                     | 0.00                                   | 1,124.46                 | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 7,177.97                     | 7,177.97                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 9,972.60                     | 9,972.60                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 2,167.90                     | 0.00                                   | 0.00                     | 2,167.90                 | 0.00                     | 0.00         |
| <b>Totals</b>  | 88,660.35                    | 85,367.99                              | 1,124.46                 | 2,167.90                 | 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>   | 88,660.35                    |  |                          |                          |                          |              |

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

#### 38 Powder River 0786 Biddle Elementary

| Line A   | Indirect/Direct   | 1,124.46 /   | 85,367.99   | 2014<br>Calculated Rate | 1.32%       | 2014<br>Reclassified Rate *                             | Requested<br>Reclassified Rate **                       |
|--|---|--|-------------|-------------------------|-------------|---|---|
| <b>LE 0692 Biddle Elem</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>   |   |
|  | 0692 Biddle Elem  | 0.0109   | 0.0104      | 0.0081                  | 0.0101      | 1.32%   |   |
| 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>                           |   |
|  | 0692 Biddle Elem  | 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> | <b>Reclassified Rate 2014</b>                           |   |
|  | 0692 Biddle Elem  | 0.0109   | 0.0104      | 0.0081                  | 0.0101      | <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>                             |
|  | 0692 Biddle Elem  |  |             |                         |             | 1.00%   | <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>                             |   |
|  | 0786 Biddle Elementary                                      | <b>Your Preliminary Rate by School System (SS) is:</b> |             |                         |             | 1.00%   | <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.

\*\* "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

#### 38 Powder River 0799 Broadus Public Schools

#### 0705 Broadus Elem

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 882,526.49                   | 882,526.49                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                                     | 32,682.99                    | 32,682.99                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                                      | 90,173.68                    | 90,173.68                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 64,969.14                    | 64,969.14                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration                        | 97,018.41                    | 97,018.41                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                                     | 38,492.12                    | 3,746.70                               | 34,745.42                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 232,356.89                   | 215,196.89                             | 0.00                     | 17,160.00                | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 72,710.77                    | 72,710.77                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services   | 126,342.85                   | 126,342.85                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                                     | 12,742.32                    | 12,742.32                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 2,583.27                     | 0.00                                   | 0.00                     | 2,583.27                 | 0.00                     | 0.00         |
| <b>Totals</b>  | 1,652,598.93                 | 1,598,110.24                           | 34,745.42                | 19,743.27                | 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>   | 1,652,598.93                 |  |                          |                          |                          |              |

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

#### 38 Powder River 0799 Broadus Public Schools

#### 0706 Powder River Co Dist H S

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 762,963.01                   | 762,963.01                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                                     | 23,697.34                    | 23,697.34                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                                      | 18,527.51                    | 18,527.51                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 66,066.74                    | 66,066.74                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration                        | 66,988.65                    | 66,988.65                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                                     | 39,403.02                    | 4,867.20                               | 34,535.82                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 222,842.43                   | 222,842.43                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 477,900.22                   | 477,900.22                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                                    | 36,645.08                    | 36,645.08                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                                     | 68,715.55                    | 68,715.55                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 2,169.28                     | 0.00                                   | 0.00                     | 2,169.28                 | 0.00                     | 0.00         |
| <b>Totals</b>  | 1,785,918.83                 | 1,749,213.73                           | 34,535.82                | 2,169.28                 | 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>   | 1,785,918.83                 |  |                          |                          |                          |              |

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

#### 38 Powder River 0799 Broadus Public Schools

| Line A  |   |                 |                          | 2014<br>Calculated Rate | 2014<br>Reclassified Rate * | Requested<br>Reclassified Rate ** |                               |
|---|---|-----------------|--------------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------------|
|   | <b>LE 0705 Broadus Elem</b>             | Indirect/Direct | 34,745.42 / 1,598,110.24 | 2.17%                   | <input type="text"/>        |                                   |                               |
|   | <b>LE 0706 Powder River Co Dist H S</b> | Indirect/Direct | 34,535.82 / 1,749,213.73 | 1.97%                   | <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>                   |
|   | 0705 Broadus Elem                       |                 | 0.0173                   | 0.0169                  | 0.0176                      | 0.0161                            | 2.17%                         |
|   | 0706 Powder River Co Dist H S           |                 | 0.0162                   | 0.0157                  | 0.0159                      | 0.0161                            | 1.97%                         |
| <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> |
|   | 0705 Broadus Elem                       |                 | 0.0000                   | 0.0000                  | 0.0000                      | 0.0000                            | <input type="text"/>          |
|   | 0706 Powder River Co Dist 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>                       |                               |
|   | 0705 Broadus Elem                       |                 | 0.0173                   | 0.0169                  | 0.0176                      | 0.0161                            | <input type="text"/>          |
|   | 0706 Powder River Co Dist H S           |                 | 0.0162                   | 0.0157                  | 0.0159                      | 0.0161                            | <input type="text"/>          |
| <b>Line E Five Year Average with 5% Discount</b>                          | <b>LE</b>                               |                 |                          |                         |                             | <b>2014</b>                       | <b>LE Reclassified Rate</b>   |
|   | 0705 Broadus Elem                       |                 |                          |                         |                             | 1.70%                             | <input type="text"/>          |
|   | 0706 Powder River Co Dist H S           |                 |                          |                         |                             | 1.59%                             | <input type="text"/>          |
| <b>Line F Average of LE's contained under one School System Code (SS)</b> |   |                 |                          |                         |                             |                                   | <b>SS Reclassified Rate</b>   |
|   | 0799 Broadus Public Schools             |                 |                          |                         |                             | 1.65%                             | <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

#### 38 Powder River 0799 Broadus Public Schools

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 38 Powder River 0802 South Stacey Elementary

#### 0709 South Stacey Elem

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 54,876.89                    | 54,876.89                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 4,333.96                     | 4,333.96                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 7,256.21                     | 7,256.21                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 1,534.22                     | 1,534.22                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,517.54                     | 0.00                                   | 0.00                     | 1,517.54                 | 0.00                     | 0.00         |
| <b>Totals</b>  | 69,518.82                    | 68,001.28                              | 0.00                     | 1,517.54                 | 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>   | 69,518.82                    |  |                          |                          |                          |              |

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 38 Powder River 0802 South Stacey Elementary

| Line A  | Indirect/Direct   | 0.00 /   | 68,001.28   | 2014<br>Calculated Rate | 0.00%       | 2014<br>Reclassified Rate *                             | Requested<br>Reclassified Rate **                       |
|---|---|--|-------------|-------------------------|-------------|---|---|
| <b>LE 0709 South Stacey Elem</b>  |   |  |             |                         |             |   |   |
| <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>   |   |
|   | 0709 South Stacey Elem                                      | 0.0024   | 0.0004      | 0.0000                  | 0.0005      | 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>                           |   |
|   | 0709 South Stacey Elem                                      | 0.0000   | 0.0000      | 0.0000                  | 0.0000      | <input style="width: 50px; 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> |   |   |
|   | 0709 South Stacey Elem                                      | 0.0024   | 0.0004      | 0.0000                  | 0.0005      | <input style="width: 50px; 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>                             |
|   | 0709 South Stacey Elem                                      |  |             |                         |             | 0.06%   | <input style="width: 50px; height: 20px;" type="text"/> |
| <b>Line F Average of LE's contained under one School System Code (SS)</b> |   |  |             |                         |             | <b>SS Reclassified Rate</b>                             |   |
|   | 0802 South Stacey Elementary                                | <b>Your Preliminary Rate by School System (SS) is:</b> |             |                         |             | 0.06%   | <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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