



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

43 Roosevelt 0856 Frontier Elementary

0774 Frontier 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	662,104.34	662,104.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,913.71	12,913.71	0.00	0.00	0.00	0.00
222X Educational Media Services	28,664.83	28,664.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	120,034.03	120,034.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,619.74	39,619.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,097.80	1,240.90	49,856.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,451.60	142,451.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	98,049.65	52,319.65	0.00	45,730.00	0.00	0.00
31XX Food Services	109,615.68	109,615.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,047.60	7,047.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,094.06	9,094.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,892.00	0.00	0.00	12,892.00	0.00	0.00
Totals	1,293,585.04	1,185,106.14	49,856.90	58,622.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,293,585.04					

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

43 Roosevelt 0856 Frontier Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0774 Frontier Elem	4.21%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011
	0774 Frontier Elem	0.0255	0.0201
		2012	2013
		0.0200	0.0239
			2014
			4.21%
Line C Approved Indirect Cost Rates	LE	2010	2011
	0774 Frontier Elem	0.0255	0.0000
		2012	2013
		0.0000	0.0000
			Reclassified Rate 2014
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011
	0774 Frontier Elem	0.0255	0.0201
		2012	2013
		0.0200	0.0239
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2014
	0774 Frontier Elem		2.50%
			LE Reclassified Rate
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	0856 Frontier Elementary	Your Preliminary Rate by School System (SS) is:	2.50%
		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.

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

43 Roosevelt 0857 Poplar Public Schools

0775 Poplar 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	4,634,065.72	4,634,065.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	701,871.65	677,259.15	0.00	24,612.50	0.00	0.00
221X Improvement of Instruction Services	85,772.09	85,772.09	0.00	0.00	0.00	0.00
222X Educational Media Services	132,832.64	132,832.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	243,862.77	243,862.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	404,804.39	404,804.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	219,243.79	19,258.00	199,985.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	866,455.12	866,455.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	335,762.71	335,762.71	0.00	0.00	0.00	0.00
31XX Food Services	231,469.13	231,469.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,276.82	57,276.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,877.64	12,877.64	0.00	0.00	0.00	0.00
Totals	7,926,294.47	7,701,696.18	199,985.79	24,612.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,926,294.47					

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

43 Roosevelt 0857 Poplar Public Schools

0776 Poplar 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	1,657,109.71	1,657,109.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	495,006.82	495,006.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	65,408.91	65,408.91	0.00	0.00	0.00	0.00
222X Educational Media Services	51,902.85	51,902.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,291.47	70,291.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	191,885.32	191,885.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,658.46	3,230.00	66,428.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	324,181.50	324,181.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	205,786.34	205,786.34	0.00	0.00	0.00	0.00
31XX Food Services	433,960.37	433,960.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,913.28	11,913.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	152,599.38	152,599.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	122,717.88	122,717.88	0.00	0.00	0.00	0.00
Totals	3,852,422.29	3,785,993.83	66,428.46	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,852,422.29					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

43 Roosevelt 0857 Poplar Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0775 Poplar Elem	Indirect/Direct	199,985.79 / 7,701,696.18	2.60%	<input type="text"/>	
	LE 0776 Poplar H S	Indirect/Direct	66,428.46 / 3,785,993.83	1.75%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0775 Poplar Elem	0.0188	0.0191	0.0277	0.0473	2.60%
	0776 Poplar H S	0.0243	0.0275	0.0069	0.0473	1.75%

Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0775 Poplar Elem	0.0580	0.0763	0.0606	0.0473	<input type="text"/>
	0776 Poplar H S	0.0927	0.1113	0.0000	0.0473	<input type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0775 Poplar Elem	0.0580	0.0763	0.0606	0.0473	<input type="text"/>
	0776 Poplar H S	0.0927	0.1113	0.0069	0.0473	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2014	LE Reclassified Rate
	0775 Poplar Elem	5.10%	<input type="text"/>
	0776 Poplar H S	5.24%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS)		SS Reclassified Rate
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0857 Poplar Public Schools	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.	5.17%	<input type="text"/>
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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

43 Roosevelt 0857 Poplar 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

43 Roosevelt 0858 Culbertson Public Schools

0777 Culbertson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,126,012.78	1,126,012.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,875.00	1,875.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	29,087.00	29,087.00	0.00	0.00	0.00	0.00
222X Educational Media Services	17,617.63	17,617.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,877.61	113,877.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	82.00	82.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,707.23	6,754.80	33,952.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	220,745.19	209,745.19	0.00	11,000.00	0.00	0.00
27XX Student Transportation Services	228,270.07	228,270.07	0.00	0.00	0.00	0.00
31XX Food Services	72,585.99	72,585.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,083.60	10,083.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,729.99	18,729.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	642,722.41	0.00	0.00	642,722.41	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	89,897.91	0.00	0.00	0.00	89,897.91	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,113.17	0.00	0.00	3,113.17	0.00	0.00
Totals	2,615,407.58	1,834,721.66	33,952.43	656,835.58	89,897.91	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,615,407.58					

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

43 Roosevelt 0858 Culbertson Public Schools

0778 Culbertson 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	566,555.49	566,555.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,875.00	1,875.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,160.84	26,160.84	0.00	0.00	0.00	0.00
222X Educational Media Services	11,748.25	11,748.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,675.49	88,675.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	106,851.97	106,851.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,023.34	7,448.00	33,575.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,662.55	144,662.55	0.00	18,000.00	0.00	0.00
27XX Student Transportation Services	161,623.01	161,623.01	0.00	0.00	0.00	0.00
31XX Food Services	112,256.34	112,256.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,252.60	31,252.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,032.88	59,032.88	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	353,770.55	0.00	0.00	353,770.55	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,506.91	0.00	0.00	1,506.91	0.00	0.00
Totals	1,724,995.22	1,318,142.42	33,575.34	373,277.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,724,995.22					

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

43 Roosevelt 0858 Culbertson Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0777 Culbertson Elem	Indirect/Direct	33,952.43 / 1,834,721.66	1.85%	<input type="text"/>		
	LE 0778 Culbertson H S	Indirect/Direct	33,575.34 / 1,318,142.42	2.55%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0777 Culbertson Elem	0.0102	0.0180	0.0183	0.0170	1.85%	
	0778 Culbertson H S	0.0136	0.0263	0.0243	0.0170	2.55%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0777 Culbertson Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
	0778 Culbertson 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		
	0777 Culbertson Elem	0.0102	0.0180	0.0183	0.0170	<input type="text"/>	
	0778 Culbertson H S	0.0136	0.0263	0.0243	0.0170	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0777 Culbertson Elem					1.56%	<input type="text"/>
	0778 Culbertson H S					2.03%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0858 Culbertson Public Schools					1.80%	<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

43 Roosevelt 0858 Culbertson 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

43 Roosevelt 0860 Wolf Point Public Schools

0780 Wolf Point 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	4,695,327.46	4,684,186.00	0.00	11,141.46	0.00	0.00
21XX Support Services - Students	484,358.73	484,358.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	355,606.07	355,606.07	0.00	0.00	0.00	0.00
222X Educational Media Services	161,179.31	161,179.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	401,233.62	394,084.74	0.00	7,148.88	0.00	0.00
24XX Support Services - School Administration	419,091.83	419,091.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	252,808.58	9,742.89	243,065.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	630,141.68	627,997.93	0.00	2,143.75	0.00	0.00
27XX Student Transportation Services	204,765.87	204,765.87	0.00	0.00	0.00	0.00
31XX Food Services	98,553.24	98,553.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,832.70	10,832.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,439.60	44,439.60	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	10,011.09	0.00	0.00	0.00	10,011.09	0.00
Totals	7,768,349.78	7,494,838.91	243,065.69	20,434.09	10,011.09	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,768,349.78					

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

43 Roosevelt 0860 Wolf Point Public Schools

0781 Wolf Point 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	1,174,559.02	1,168,736.93	0.00	5,822.09	0.00	0.00
21XX Support Services - Students	212,134.42	212,134.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,894.37	26,894.37	0.00	0.00	0.00	0.00
222X Educational Media Services	81,247.17	81,247.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,821.72	46,300.65	0.00	3,521.07	0.00	0.00
24XX Support Services - School Administration	205,970.86	205,970.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	182,027.61	4,935.16	177,092.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	331,470.50	327,277.57	0.00	4,192.93	0.00	0.00
27XX Student Transportation Services	139,567.33	139,567.33	0.00	0.00	0.00	0.00
31XX Food Services	268,234.96	268,234.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,327.79	38,327.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	136,818.91	136,818.91	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	30,033.28	0.00	0.00	0.00	30,033.28	0.00
Totals	2,877,107.94	2,656,446.12	177,092.45	13,536.09	30,033.28	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,877,107.94					

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

43 Roosevelt 0860 Wolf Point Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0780 Wolf Point Elem	Indirect/Direct	243,065.69 / 7,494,838.91	3.24%	<input type="text"/>			
	LE 0781 Wolf Point H S	Indirect/Direct	177,092.45 / 2,656,446.12	6.67%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
		0780 Wolf Point Elem		0.0298	0.0434	0.0352	0.0443	3.24%
		0781 Wolf Point H S		0.0714	0.0563	0.0453	0.0443	6.67%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
		0780 Wolf Point Elem		0.0000	0.0434	0.0000	0.0000	<input type="text"/>
		0781 Wolf Point 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	
		0780 Wolf Point Elem		0.0298	0.0434	0.0352	0.0443	<input type="text"/>
		0781 Wolf Point H S		0.0714	0.0563	0.0453	0.0443	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
		0780 Wolf Point Elem				3.52%	<input type="text"/>	
		0781 Wolf Point H S				5.40%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		0860 Wolf Point Public Schools				4.46%	<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

43 Roosevelt 0860 Wolf Point 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

43 Roosevelt 0861 Brockton Public Schools

0782 Brockton 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	747,319.26	740,899.10	0.00	6,420.16	0.00	0.00
21XX Support Services - Students	329.94	329.94	0.00	0.00	0.00	0.00
222X Educational Media Services	21,663.64	21,663.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,397.12	117,397.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,598.22	53,598.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,028.63	0.00	29,028.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	118,637.98	118,637.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,666.48	25,666.48	0.00	0.00	0.00	0.00
31XX Food Services	12,694.71	12,694.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,903.14	1,903.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,178.19	19,178.19	0.00	0.00	0.00	0.00
9999 Undistributed	598.66	598.66	0.00	0.00	0.00	0.00
Totals	1,148,015.97	1,112,567.18	29,028.63	6,420.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,148,015.97					

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

43 Roosevelt 0861 Brockton Public Schools

0783 Brockton 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	712,277.59	705,857.44	0.00	6,420.15	0.00	0.00
21XX Support Services - Students	9,288.80	9,288.80	0.00	0.00	0.00	0.00
222X Educational Media Services	492.83	492.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,996.14	84,996.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	10,270.75	10,270.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,244.41	0.00	3,244.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,281.94	81,281.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	19,481.59	19,481.59	0.00	0.00	0.00	0.00
31XX Food Services	110,579.29	110,579.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,832.34	10,832.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,191.38	40,191.38	0.00	0.00	0.00	0.00
Totals	1,082,937.06	1,073,272.50	3,244.41	6,420.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,082,937.06					

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

43 Roosevelt 0861 Brockton Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0782 Brockton Elem	Indirect/Direct	29,028.63 / 1,112,567.18	2.61%	<input type="text"/>		
	LE 0783 Brockton H S	Indirect/Direct	3,244.41 / 1,073,272.50	0.30%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
		0782 Brockton Elem	0.0341	0.0291	0.0455	0.0362	2.61%
		0783 Brockton H S	0.0518	0.0404	0.0136	0.0362	0.30%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
		0782 Brockton Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0783 Brockton 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	
		0782 Brockton Elem	0.0341	0.0291	0.0455	0.0362	<input type="text"/>
		0783 Brockton H S	0.0518	0.0404	0.0136	0.0362	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
		0782 Brockton Elem				3.25%	<input type="text"/>
		0783 Brockton H S				2.76%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0861 Brockton Public Schools				3.01%	<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

43 Roosevelt 0861 Brockton 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

43 Roosevelt 0862 Bainville K-12 Schools

0785 Bainville 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	1,238,440.21	1,228,023.19	0.00	10,417.02	0.00	0.00
21XX Support Services - Students	7,757.58	7,757.58	0.00	0.00	0.00	0.00
222X Educational Media Services	2,959.62	2,959.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	227,124.31	227,124.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,491.85	3,491.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,784.28	0.00	74,784.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	199,647.46	101,771.00	0.00	97,876.46	0.00	0.00
27XX Student Transportation Services	172,349.41	172,349.41	0.00	0.00	0.00	0.00
31XX Food Services	118,448.98	118,448.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,668.15	17,668.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,929.77	51,929.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,000.00	0.00	0.00	23,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,025.25	0.00	0.00	2,025.25	0.00	0.00
Totals	2,139,626.87	1,931,523.86	74,784.28	133,318.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,139,626.87					

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

43 Roosevelt 0862 Bainville K-12 Schools

Line A	Indirect/Direct	74,784.28 /	1,931,523.86	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0785 Bainville K-12 Schools				3.87%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0785 Bainville K-12 Schools	0.0249	0.0225	0.0202	0.0222	3.87%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0785 Bainville 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		
	0785 Bainville K-12 Schools	0.0249	0.0225	0.0202	0.0222	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0785 Bainville K-12 Schools					2.44%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0862 Bainville K-12 Schools	Your Preliminary Rate by School System (SS) is:				2.44%	<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

43 Roosevelt 0863 Froid Public Schools

0786 Froid 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	394,729.16	394,729.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,318.00	2,318.00	0.00	0.00	0.00	0.00
222X Educational Media Services	15,931.16	15,931.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	29,273.19	29,273.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,103.34	32,103.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,383.51	0.00	14,383.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	94,251.39	89,251.39	0.00	5,000.00	0.00	0.00
27XX Student Transportation Services	72,200.37	72,200.37	0.00	0.00	0.00	0.00
31XX Food Services	14,049.41	14,049.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	563.09	563.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,327.66	6,327.66	0.00	0.00	0.00	0.00
Totals	676,130.28	656,746.77	14,383.51	5,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	676,130.28					

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

43 Roosevelt 0863 Froid Public Schools

0787 Froid 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	318,196.94	318,196.94	0.00	0.00	0.00	0.00
222X Educational Media Services	22,147.46	22,147.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,548.24	33,548.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,972.27	26,972.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,428.74	0.00	14,428.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,526.43	126,626.43	0.00	32,900.00	0.00	0.00
27XX Student Transportation Services	106,280.89	66,280.89	0.00	40,000.00	0.00	0.00
31XX Food Services	52,621.18	52,621.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,330.23	11,330.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,592.75	34,592.75	0.00	0.00	0.00	0.00
Totals	779,645.13	692,316.39	14,428.74	72,900.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	779,645.13					

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

43 Roosevelt 0863 Froid Public Schools

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
	LE 0786 Froid Elem	Indirect/Direct 14,383.51 / 656,746.77	2.17%	<input type="text"/>			
	LE 0787 Froid H S	Indirect/Direct 14,428.74 / 692,316.39	1.99%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0786 Froid Elem	0.0203	0.0150	0.0169	0.0175	2.17%	
	0787 Froid H S	0.0169	0.0192	0.0151	0.0175	1.99%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0786 Froid Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
	0787 Froid 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		
	0786 Froid Elem	0.0203	0.0150	0.0169	0.0175	<input type="text"/>	
	0787 Froid H S	0.0169	0.0192	0.0151	0.0175	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0786 Froid Elem					1.74%	<input type="text"/>
	0787 Froid H S					1.68%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0863 Froid Public Schools					1.71%	<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

43 Roosevelt 0863 Froid 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.