



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

47 Silver Bow 0902 Butte Public Schools

0840 Butte 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	14,179,602.53	14,149,006.83	0.00	30,595.70	0.00	0.00
21XX Support Services - Students	3,118,621.90	3,118,621.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	349,853.73	349,853.73	0.00	0.00	0.00	0.00
222X Educational Media Services	482,577.71	482,577.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	511,844.31	511,844.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,520,542.63	1,520,542.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	681,015.52	0.00	675,290.37	5,725.15	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,818,236.62	2,737,349.12	0.00	80,887.50	0.00	0.00
27XX Student Transportation Services	1,029,758.23	919,991.57	0.00	109,766.66	0.00	0.00
31XX Food Services	1,391,032.33	1,391,032.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,321.11	44,321.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,096.71	95,096.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	548,477.87	0.00	0.00	548,477.87	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	139,960.02	69,038.70	0.00	70,921.32	0.00	0.00
Totals	26,910,941.22	25,389,276.65	675,290.37	846,374.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	26,910,941.22					

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

47 Silver Bow 0902 Butte Public Schools

1212 Butte 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	7,977,471.65	7,932,212.35	0.00	45,259.30	0.00	0.00
21XX Support Services - Students	453,951.46	453,951.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	209,671.05	209,671.05	0.00	0.00	0.00	0.00
222X Educational Media Services	171,968.81	171,968.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	205,425.08	205,425.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	898,117.94	898,117.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	336,833.66	0.00	334,013.81	2,819.85	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,226,621.83	2,073,004.35	0.00	153,617.48	0.00	0.00
27XX Student Transportation Services	511,311.33	456,540.49	0.00	54,770.84	0.00	0.00
31XX Food Services	2,097.05	2,097.05	0.00	0.00	0.00	0.00
32XX Enterprise Services	8,826.31	8,826.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,992.77	44,992.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	380,412.18	380,412.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	418,562.33	0.00	0.00	418,562.33	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	65,937.26	45,598.04	0.00	20,339.22	0.00	0.00
Totals	13,912,200.71	12,882,817.88	334,013.81	695,369.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	13,912,200.71					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

47 Silver Bow 0902 Butte Public Schools

Line A			2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0840 Butte Elem	Indirect/Direct	675,290.37 / 25,389,276.65	2.66%	<input type="text"/>	
	LE 1212 Butte H S	Indirect/Direct	334,013.81 / 12,882,817.88	2.59%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0840 Butte Elem	0.0245	0.0262	0.0258	0.0271	2.66%
	1212 Butte H S	0.0289	0.0284	0.0262	0.0271	2.59%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0840 Butte Elem	0.0179	0.0263	0.0337	0.0271	<input type="text"/>
	1212 Butte H S	0.0247	0.0319	0.0277	0.0271	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0840 Butte Elem	0.0245	0.0263	0.0337	0.0271	<input type="text"/>
	1212 Butte H S	0.0289	0.0319	0.0277	0.0271	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0840 Butte Elem				2.63%	<input type="text"/>
	1212 Butte H S				2.69%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0902 Butte Public Schools				2.66%	<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

47 Silver Bow 0902 Butte 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

47 Silver Bow 0904 Ramsay Elementary

0842 Ramsay 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	696,558.90	696,350.98	0.00	207.92	0.00	0.00
21XX Support Services - Students	152,646.18	152,646.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,151.12	2,151.12	0.00	0.00	0.00	0.00
222X Educational Media Services	2,513.50	2,513.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,183.44	73,183.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,448.64	103,448.64	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	133,223.33	133,223.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	135,772.68	135,772.68	0.00	0.00	0.00	0.00
31XX Food Services	122,907.97	122,907.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,578.04	3,578.04	0.00	0.00	0.00	0.00
Totals	1,425,983.80	1,425,775.88	0.00	207.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,425,983.80					

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

47 Silver Bow 0904 Ramsay Elementary

Line A	Indirect/Direct	0.00 / 1,425,775.88	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0842 Ramsay Elem						
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0842 Ramsay Elem	0.0524	0.0159	0.0000	0.0130	0.00%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0842 Ramsay 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	LE	2010	2011	2012	2013	
	0842 Ramsay Elem	0.0524	0.0159	0.0000	0.0130	<input style="width: 50px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0842 Ramsay Elem				1.54%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0904 Ramsay Elementary	Your Preliminary Rate by School System (SS) is:			1.54%	<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

47 Silver Bow 0905 Divide Elementary

0843 Divide 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	37,044.44	37,044.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,849.42	3,849.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	995.00	995.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,187.11	16,187.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,368.25	38,368.25	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,160.75	13,160.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	185.19	185.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	337.15	337.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,625.27	0.00	0.00	1,625.27	0.00	0.00
Totals	111,752.58	110,127.31	0.00	1,625.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	111,752.58					

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

47 Silver Bow 0905 Divide Elementary

Line A	Indirect/Direct	0.00 /	110,127.31	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0843 Divide Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0843 Divide Elem	0.0000	0.0053	0.0000	0.0010	0.00%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0843 Divide Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0843 Divide Elem	0.0000	0.0053	0.0000	0.0010	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0843 Divide Elem				0.12%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0905 Divide Elementary				Your Preliminary Rate by School System (SS) is:	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.					0.12%

* 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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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

47 Silver Bow 0906 Melrose Elementary

0844 Melrose 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	79,371.65	79,371.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,395.00	1,395.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,685.66	14,685.66	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,791.92	28,791.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,401.41	0.00	0.00	2,401.41	0.00	0.00
Totals	126,645.64	124,244.23	0.00	2,401.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	126,645.64					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

47 Silver Bow 0906 Melrose Elementary

Line A	Indirect/Direct	0.00 /	124,244.23	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0844 Melrose Elem							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0844 Melrose Elem	0.0000	0.0108	0.0000	0.0021	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0844 Melrose 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	LE	2010	2011	2012	2013		
	0844 Melrose Elem	0.0000	0.0108	0.0000	0.0021	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0844 Melrose Elem					0.25%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0906 Melrose Elementary	Your Preliminary Rate by School System (SS) is:				0.25%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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