



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 49 Sweet Grass 0922 Big Timber Elementary

#### 0865 Big Timber 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	1,888,531.76	1,873,461.17	0.00	15,070.59	0.00	0.00
21XX Support Services - Students	2,384.00	2,384.00	0.00	0.00	0.00	0.00
222X Educational Media Services	7,499.40	7,499.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	186,212.34	186,212.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	743.01	743.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,785.98	0.00	36,785.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	168,211.38	168,211.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,830.86	18,830.86	0.00	0.00	0.00	0.00
31XX Food Services	92,891.87	92,891.87	0.00	0.00	0.00	0.00
33XX Community Services	2,375.03	2,375.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,991.12	33,991.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	59,242.42	0.00	0.00	59,242.42	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,597.08	0.00	0.00	5,597.08	0.00	0.00
<b>Totals</b>	2,503,296.25	2,386,600.18	36,785.98	79,910.09	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>	2,503,296.25					

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



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#### 49 Sweet Grass 0922 Big Timber Elementary

Line A	Indirect/Direct	36,785.98 /	2,386,600.18	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0865 Big Timber Elem				1.54%	<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>
	0865 Big Timber Elem	0.0143	0.0129	0.0128	0.0125	1.54%
<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>
	0865 Big Timber 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>	
	0865 Big Timber Elem	0.0143	0.0129	0.0128	0.0125	<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>
	0865 Big Timber Elem				1.29%	<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>
	0922 Big Timber Elementary				1.29%	<input style="width: 100px; height: 20px;" 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

#### 49 Sweet Grass 0925 Melville Elementary

#### 0868 Melville 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	149,208.14	149,208.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	608.56	608.56	0.00	0.00	0.00	0.00
222X Educational Media Services	12,063.87	12,063.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,825.97	5,825.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,944.11	0.00	5,944.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,988.03	25,988.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,131.39	0.00	0.00	3,131.39	0.00	0.00
<b>Totals</b>	202,770.07	193,694.57	5,944.11	3,131.39	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>	202,770.07					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 49 Sweet Grass 0925 Melville Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0868 Melville Elem	Indirect/Direct 5,944.11 / 193,694.57 3.07%	<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>
	0868 Melville Elem	0.0529	0.0490	0.0391	0.0473	3.07%
<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>
	0868 Melville Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; 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>	
	0868 Melville Elem	0.0529	0.0490	0.0391	0.0473	<input style="width: 60px; 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>
	0868 Melville Elem				4.16%	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0925 Melville Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>			4.16%	<input style="width: 60px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.				

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\*\* "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.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 49 Sweet Grass 0929 Greycliff Elementary

#### 0872 Greycliff 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	82,248.57	82,248.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	33.87	33.87	0.00	0.00	0.00	0.00
222X Educational Media Services	1,105.59	1,105.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,319.01	9,319.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,463.54	0.00	5,463.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,350.91	12,350.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,904.81	1,904.81	0.00	0.00	0.00	0.00
31XX Food Services	254.49	254.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,086.21	0.00	0.00	1,086.21	0.00	0.00
<b>Totals</b>	113,767.00	107,217.25	5,463.54	1,086.21	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>	113,767.00					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 49 Sweet Grass 0929 Greycliff Elementary

Line A	Indirect/Direct	5,463.54 /	107,217.25	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0872 Greycliff Elem				5.10%	<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>
	0872 Greycliff Elem	0.0350	0.0468	0.0449	0.0410	5.10%
<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>
	0872 Greycliff 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>	
	0872 Greycliff Elem	0.0350	0.0468	0.0449	0.0410	<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>
	0872 Greycliff Elem				4.16%	<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>
	0929 Greycliff Elementary				4.16%	<input style="width: 100px; height: 20px;" type="text"/>

**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

#### 49 Sweet Grass 0932 McLeod Elementary

#### 0875 McLeod 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	98,706.10	98,706.10	0.00	0.00	0.00	0.00
222X Educational Media Services	1,701.89	1,701.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,161.67	6,161.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,086.92	392.29	8,694.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,370.18	5,370.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,737.94	0.00	0.00	1,737.94	0.00	0.00
<b>Totals</b>	122,764.70	112,332.13	8,694.63	1,737.94	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>	122,764.70					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 49 Sweet Grass 0932 McLeod Elementary

Line A	Indirect/Direct	8,694.63 /	112,332.13	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0875 McLeod Elem				7.74%	<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>	
	0875 McLeod Elem	0.0417	0.0492	0.0475	0.0477	7.74%	
<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>	
	0875 McLeod 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>		
	0875 McLeod Elem	0.0417	0.0492	0.0475	0.0477	<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>
	0875 McLeod Elem					5.01%	<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>	
	0932 McLeod Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				5.01%	<input style="width: 100px; height: 20px;" type="text"/>
	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

#### 49 Sweet Grass 0939 Sweet Grass County HS

#### 0882 Sweet Grass County 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	1,377,834.01	1,351,318.01	0.00	26,516.00	0.00	0.00
21XX Support Services - Students	89,986.12	89,986.12	0.00	0.00	0.00	0.00
222X Educational Media Services	70,213.65	70,213.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,769.69	80,769.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	168,489.93	168,489.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,422.26	6,918.51	30,503.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	238,790.50	238,790.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	380,067.79	302,817.79	0.00	77,250.00	0.00	0.00
31XX Food Services	182,932.04	170,762.77	0.00	12,169.27	0.00	0.00
34XX Extracurricular - Activities	13,697.26	13,697.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	61,390.77	61,390.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	136,307.62	0.00	0.00	136,307.62	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,162.85	0.00	0.00	3,162.85	0.00	0.00
<b>Totals</b>	2,841,064.49	2,555,155.00	30,503.75	255,405.74	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>	2,841,064.49					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 49 Sweet Grass 0939 Sweet Grass County HS

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0882 Sweet Grass County H S	Indirect/Direct 30,503.75 / 2,555,155.00 1.19%	<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>
	0882 Sweet Grass County H S	0.0284	0.0256	0.0263	0.0238	1.19%
<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>
	0882 Sweet Grass County H S	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>	
	0882 Sweet Grass County H S	0.0284	0.0256	0.0263	0.0238	<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>
	0882 Sweet Grass County H S				2.20%	<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>
	0939 Sweet Grass County HS	<b>Your Preliminary Rate by School System (SS) is:</b>			2.20%	<input style="width: 100px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.				

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