



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

44 Rosebud 0865 Birney Elementary

0789 Birney 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	59,153.34	59,153.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	209.00	209.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,829.19	0.00	6,829.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,653.54	6,653.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	654.50	654.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,513.33	0.00	0.00	1,513.33	0.00	0.00
Totals	75,012.90	66,670.38	6,829.19	1,513.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	75,012.90					

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 FY2014-15 Using FY13 Expenditures

44 Rosebud 0865 Birney Elementary

Line A	Indirect/Direct	6,829.19 /	66,670.38	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0789 Birney Elem				10.24%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0789 Birney Elem	0.0698	0.1557	0.0921	0.0955	10.24%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0789 Birney 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	2011	2012	2013	2014		
	0789 Birney Elem	0.0698	0.1557	0.0921	0.0955	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0789 Birney Elem					9.79%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0865 Birney Elementary	Your Preliminary Rate by School System (SS) is:			9.79%	<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 FY2014-15 Using FY13 Expenditures

44 Rosebud 0866 Forsyth Public Schools

0790 Forsyth 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	1,409,431.39	1,409,431.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,837.67	29,837.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	68,979.20	63,826.20	0.00	5,153.00	0.00	0.00
222X Educational Media Services	75,033.24	75,033.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,688.06	113,688.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	182,172.58	182,172.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	102,564.06	0.00	102,564.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	213,562.26	207,976.26	0.00	5,586.00	0.00	0.00
27XX Student Transportation Services	235,624.48	166,583.48	0.00	69,041.00	0.00	0.00
31XX Food Services	140,717.26	140,717.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,211.73	7,211.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,365.07	36,365.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,607.00	2,539.00	0.00	37,068.00	0.00	0.00
Totals	2,654,794.00	2,435,381.94	102,564.06	116,848.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,654,794.00					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

44 Rosebud 0866 Forsyth Public Schools

0791 Forsyth 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	716,073.86	716,073.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,245.89	17,033.89	0.00	15,212.00	0.00	0.00
221X Improvement of Instruction Services	92,547.45	74,301.45	0.00	18,246.00	0.00	0.00
222X Educational Media Services	37,198.32	37,198.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,376.79	90,376.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	115,143.10	115,143.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,292.66	0.00	43,292.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,935.29	230,349.29	0.00	5,586.00	0.00	0.00
27XX Student Transportation Services	153,729.21	84,689.21	0.00	69,040.00	0.00	0.00
31XX Food Services	13,000.00	13,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,969.49	43,969.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	129,546.94	129,546.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,087.00	480.00	0.00	18,607.00	0.00	0.00
Totals	1,722,146.00	1,552,162.34	43,292.66	126,691.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,722,146.00					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

44 Rosebud 0866 Forsyth Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0790 Forsyth Elem	Indirect/Direct	102,564.06 / 2,435,381.94	4.21%	<input type="text"/>			
	LE 0791 Forsyth H S	Indirect/Direct	43,292.66 / 1,552,162.34	2.79%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
		0790 Forsyth Elem		0.0406	0.0470	0.0333	0.0348	4.21%
		0791 Forsyth H S		0.0238	0.0278	0.0333	0.0348	2.79%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
		0790 Forsyth Elem		0.0492	0.0529	0.0333	0.0348	<input type="text"/>
		0791 Forsyth H S		0.0290	0.0329	0.0333	0.0348	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
		0790 Forsyth Elem		0.0492	0.0529	0.0333	0.0348	<input type="text"/>
		0791 Forsyth H S		0.0290	0.0329	0.0333	0.0348	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015		LE Reclassified Rate
		0790 Forsyth Elem				4.03%		<input type="text"/>
		0791 Forsyth H S				3.00%		<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate
		0866 Forsyth Public Schools				3.52%		<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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

44 Rosebud 0866 Forsyth 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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

44 Rosebud 0867 Lame Deer Public Schools

0792 Lame Deer 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	3,615,725.52	3,615,725.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	267,579.07	267,579.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	78,182.60	78,182.60	0.00	0.00	0.00	0.00
222X Educational Media Services	93,702.05	93,702.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	302,766.09	302,766.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	485,626.13	485,626.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	629,892.96	0.00	629,892.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	728,254.91	728,254.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	333,406.16	333,406.16	0.00	0.00	0.00	0.00
31XX Food Services	408,823.17	408,823.17	0.00	0.00	0.00	0.00
33XX Community Services	69,260.38	69,260.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,119.95	12,119.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,932.74	62,932.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	111,191.74	0.00	0.00	111,191.74	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	41,550.95	0.00	0.00	0.00	41,550.95	0.00
Totals	7,241,014.42	6,458,378.77	629,892.96	111,191.74	41,550.95	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,241,014.42					

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 FY2014-15 Using FY13 Expenditures

44 Rosebud 0867 Lame Deer Public Schools

1230 Lame Deer 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	1,838,546.03	1,831,566.03	0.00	6,980.00	0.00	0.00
21XX Support Services - Students	45,969.35	45,969.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	34,438.25	34,438.25	0.00	0.00	0.00	0.00
222X Educational Media Services	3,323.09	3,323.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,690.85	106,690.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	288,593.39	288,593.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	197,447.65	0.00	197,447.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	321,829.80	321,829.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	130,464.41	130,464.41	0.00	0.00	0.00	0.00
31XX Food Services	4,994.01	4,994.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,895.68	24,895.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	106,606.03	106,606.03	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	17,807.65	0.00	0.00	0.00	17,807.65	0.00
Totals	3,121,606.19	2,899,370.89	197,447.65	6,980.00	17,807.65	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	3,121,606.19					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

44 Rosebud 0867 Lame Deer Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	LE 0792 Lame Deer Elem	Indirect/Direct	629,892.96 / 6,458,378.77	9.75%	<input type="text"/>	
	LE 1230 Lame Deer H S	Indirect/Direct	197,447.65 / 2,899,370.89	6.81%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0792 Lame Deer Elem	0.0517	0.0565	0.0578	0.0566	9.75%
	1230 Lame Deer H S	0.0634	0.0613	0.0578	0.0566	6.81%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0792 Lame Deer Elem	0.0633	0.0000	0.0000	0.0000	<input type="text"/>
	1230 Lame Deer H S	0.0459	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0792 Lame Deer Elem	0.0633	0.0565	0.0578	0.0566	<input type="text"/>
	1230 Lame Deer H S	0.0634	0.0613	0.0578	0.0566	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0792 Lame Deer Elem				6.30%	<input type="text"/>
	1230 Lame Deer H S				5.84%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0867 Lame Deer Public Schools				6.07%	<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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

44 Rosebud 0867 Lame Deer 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.

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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 FY2014-15 Using FY13 Expenditures

44 Rosebud 0869 Rosebud Public Schools

0795 Rosebud K-12

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	703,609.47	703,609.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,388.39	6,388.39	0.00	0.00	0.00	0.00
222X Educational Media Services	27,202.71	27,202.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,517.86	116,517.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	23,581.22	23,581.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	91,410.49	20,303.23	63,667.26	7,440.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	182,283.66	177,283.66	0.00	5,000.00	0.00	0.00
27XX Student Transportation Services	142,344.02	142,344.02	0.00	0.00	0.00	0.00
31XX Food Services	55,874.03	55,874.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,374.01	4,374.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,247.13	30,247.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	172,573.79	0.00	0.00	172,573.79	0.00	0.00
Totals	1,556,406.78	1,307,725.73	63,667.26	185,013.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,556,406.78					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

44 Rosebud 0869 Rosebud Public Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0795 Rosebud K-12	63,667.26 / 1,307,725.73 4.87%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	2013	2014	2015
0795 Rosebud K-12	0.1632	0.1446	0.0765
			0.1284
			4.87%
Line C Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	Reclassified Rate 2015
0795 Rosebud K-12	0.0000	0.0000	0.0000
			0.1284
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	2013	2014	
0795 Rosebud K-12	0.1632	0.1446	0.0765
			0.1284
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	LE Reclassified Rate		
0795 Rosebud K-12			10.67%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0869 Rosebud Public Schools	Your Preliminary Rate by School System (SS) is:	10.67%	<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 FY2014-15 Using FY13 Expenditures

44 Rosebud 0870 Colstrip Public Schools

0796 Colstrip 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	3,190,252.76	3,175,342.76	0.00	14,910.00	0.00	0.00
21XX Support Services - Students	339,401.30	339,401.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	94,663.20	94,663.20	0.00	0.00	0.00	0.00
222X Educational Media Services	500,938.23	471,688.73	0.00	29,249.50	0.00	0.00
23XX Support Services - General Administration	100,403.92	100,403.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	306,209.92	306,209.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	137,999.68	0.00	137,999.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	679,039.80	679,039.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	530,413.88	296,308.88	0.00	234,105.00	0.00	0.00
31XX Food Services	394,946.17	394,946.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,891.70	48,891.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,538.07	94,538.07	0.00	0.00	0.00	0.00
Totals	6,417,698.63	6,001,434.45	137,999.68	278,264.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,417,698.63					

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 FY2014-15 Using FY13 Expenditures

44 Rosebud 0870 Colstrip Public Schools

0797 Colstrip 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	1,782,833.92	1,777,753.92	0.00	5,080.00	0.00	0.00
21XX Support Services - Students	123,630.02	123,630.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	60,445.05	60,445.05	0.00	0.00	0.00	0.00
222X Educational Media Services	388,839.95	359,590.45	0.00	29,249.50	0.00	0.00
23XX Support Services - General Administration	71,002.33	71,002.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	208,818.29	208,818.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	88,656.53	0.00	88,656.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	575,407.84	575,407.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	427,070.62	258,025.62	0.00	169,045.00	0.00	0.00
31XX Food Services	86,068.88	86,068.88	0.00	0.00	0.00	0.00
33XX Community Services	2,488.78	2,488.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	82,999.61	82,999.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	223,471.57	223,471.57	0.00	0.00	0.00	0.00
Totals	4,121,733.39	3,829,702.36	88,656.53	203,374.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,121,733.39					

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 FY2014-15 Using FY13 Expenditures

44 Rosebud 0870 Colstrip Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0796 Colstrip Elem	Indirect/Direct	137,999.68 / 6,001,434.45	2.30%	<input type="text"/>		
	LE 0797 Colstrip H S	Indirect/Direct	88,656.53 / 3,829,702.36	2.31%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
		0796 Colstrip Elem	0.0274	0.0299	0.0286	0.0286	2.30%
		0797 Colstrip H S	0.0279	0.0320	0.0286	0.0286	2.31%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
		0796 Colstrip Elem	0.0251	0.0000	0.0000	0.0000	<input type="text"/>
		0797 Colstrip H S	0.0504	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
		0796 Colstrip Elem	0.0274	0.0299	0.0286	0.0286	<input type="text"/>
		0797 Colstrip H S	0.0504	0.0320	0.0286	0.0286	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
		0796 Colstrip Elem				2.61%	<input type="text"/>
		0797 Colstrip H S				3.09%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0870 Colstrip Public Schools				2.85%	<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 FY2014-15 Using FY13 Expenditures

44 Rosebud 0870 Colstrip 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 FY2014-15 Using FY13 Expenditures

44 Rosebud 0872 Ashland Elementary

0800 Ashland 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	1,028,877.55	1,028,877.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	83,095.51	83,095.51	0.00	0.00	0.00	0.00
222X Educational Media Services	1,244.05	1,244.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,780.96	62,780.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,590.27	73,590.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,185.86	0.00	49,185.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	152,662.55	152,662.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,904.12	19,843.00	0.00	39,061.12	0.00	0.00
31XX Food Services	47,910.59	47,910.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	75.00	75.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,801.13	4,801.13	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	70,700.00	0.00	0.00	0.00	70,700.00	0.00
Totals	1,633,827.59	1,474,880.61	49,185.86	39,061.12	70,700.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,633,827.59					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

44 Rosebud 0872 Ashland Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0800 Ashland Elem	Indirect/Direct 49,185.86 / 1,474,880.61 3.33%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0800 Ashland Elem	0.0539	0.0215	0.0375	0.0386	3.33%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0800 Ashland Elem	0.0500	0.0215	0.0375	0.0386	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0800 Ashland Elem	0.0539	0.0215	0.0375	0.0386	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0800 Ashland Elem				3.51%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0872 Ashland Elementary	Your Preliminary Rate by School System (SS) is:			3.51%	<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.

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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.