



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

54 Wheatland 0990 Harlowton Public Schools

0945 Harlowton Elem

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,186,462.67	1,155,243.67	0.00	31,219.00	0.00	0.00
21XX Support Services - Students	27,297.61	27,297.61	0.00	0.00	0.00	0.00
222X Educational Media Services	49,390.92	49,390.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,618.89	89,618.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	100,394.56	100,394.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,816.37	23,547.32	25,269.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	215,992.17	213,360.50	0.00	2,631.67	0.00	0.00
27XX Student Transportation Services	69,145.61	69,145.61	0.00	0.00	0.00	0.00
31XX Food Services	12,326.77	12,326.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,825.29	4,825.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,029.66	16,029.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,743.42	0.00	0.00	6,743.42	0.00	0.00
Totals	1,827,043.94	1,761,180.80	25,269.05	40,594.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,827,043.94					

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 FY2014-15 Using FY13 Expenditures

54 Wheatland 0990 Harlowton Public Schools

0946 Harlowton 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	806,665.69	801,800.75	0.00	4,864.94	0.00	0.00
21XX Support Services - Students	28,667.05	28,667.05	0.00	0.00	0.00	0.00
222X Educational Media Services	43,992.72	43,992.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,647.70	66,647.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,216.66	77,216.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,406.83	21,161.63	26,245.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	213,723.62	208,460.29	0.00	5,263.33	0.00	0.00
27XX Student Transportation Services	74,836.41	74,836.41	0.00	0.00	0.00	0.00
31XX Food Services	251,611.04	244,161.04	0.00	7,450.00	0.00	0.00
34XX Extracurricular - Activities	31,225.98	31,225.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,660.06	68,660.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,227.46	0.00	0.00	2,227.46	0.00	0.00
9999 Undistributed	2,444.22	2,444.22	0.00	0.00	0.00	0.00
Totals	1,715,325.44	1,669,274.51	26,245.20	19,805.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,715,325.44					

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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Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0945 Harlowton Elem	Indirect/Direct	25,269.05 / 1,761,180.80	1.43%	<input type="text"/>		
	LE 0946 Harlowton H S	Indirect/Direct	26,245.20 / 1,669,274.51	1.57%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	0945 Harlowton Elem		0.0119	0.0118	0.0107	0.0105	1.43%
	0946 Harlowton H S		0.0130	0.0094	0.0107	0.0105	1.57%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	0945 Harlowton Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0946 Harlowton H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	0945 Harlowton Elem		0.0119	0.0118	0.0107	0.0105	<input type="text"/>
	0946 Harlowton H S		0.0130	0.0094	0.0107	0.0105	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0945 Harlowton Elem					1.12%	<input type="text"/>
	0946 Harlowton H S					1.13%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0990 Harlowton Public Schools					1.13%	<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

54 Wheatland 0990 Harlowton 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

54 Wheatland 0991 Shawmut Elementary

0947 Shawmut 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	78,395.95	78,395.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,699.90	4,699.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,709.98	2,709.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	96.57	96.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,874.68	0.00	6,874.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	35,674.37	35,674.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	789.29	789.29	0.00	0.00	0.00	0.00
Totals	129,240.74	122,366.06	6,874.68	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	129,240.74					

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

54 Wheatland 0991 Shawmut Elementary

Line A	Indirect/Direct	6,874.68 /	122,366.06	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0947 Shawmut Elem				5.62%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0947 Shawmut Elem	0.0552	0.0758	0.0623	0.0609	5.62%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0947 Shawmut Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0947 Shawmut Elem	0.0552	0.0758	0.0623	0.0609	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0947 Shawmut Elem					5.90%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0991 Shawmut Elementary	Your Preliminary Rate by School System (SS) is:				5.90%	<input 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

54 Wheatland 0992 Judith Gap Public Schools

0948 Judith Gap 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	236,494.69	236,494.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,614.66	7,614.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,211.09	2,211.09	0.00	0.00	0.00	0.00
222X Educational Media Services	7,873.40	7,873.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,475.35	32,475.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,238.94	4,634.06	24,604.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	46,410.43	46,410.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,330.13	44,330.13	0.00	0.00	0.00	0.00
31XX Food Services	35,694.73	35,694.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	761.42	761.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,152.33	3,152.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,888.05	0.00	0.00	50,888.05	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,204.61	0.00	0.00	6,204.61	0.00	0.00
Totals	503,349.83	421,652.29	24,604.88	57,092.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	503,349.83					

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



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For FY2014-15 Using FY13 Expenditures

54 Wheatland 0992 Judith Gap Public Schools

0949 Judith Gap 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	231,304.89	231,304.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,564.54	7,564.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,272.33	2,272.33	0.00	0.00	0.00	0.00
222X Educational Media Services	7,523.21	7,523.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,983.71	68,983.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,979.01	4,634.06	55,344.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,247.49	71,247.49	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,352.42	17,352.42	0.00	0.00	0.00	0.00
31XX Food Services	5,658.13	5,658.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,287.05	3,287.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,148.32	7,148.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	44,889.56	0.00	0.00	44,889.56	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,984.18	0.00	0.00	11,984.18	0.00	0.00
Totals	539,194.84	426,976.15	55,344.95	56,873.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	539,194.84					

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	LE 0948 Judith Gap Elem	Indirect/Direct	24,604.88 / 421,652.29	5.84%	<input type="text"/>		
	LE 0949 Judith Gap H S	Indirect/Direct	55,344.95 / 426,976.15	12.96%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	0948 Judith Gap Elem		0.0508	0.0444	0.0772	0.0822	5.84%
	0949 Judith Gap H S		0.1375	0.1119	0.0772	0.0822	12.96%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	0948 Judith Gap Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0949 Judith Gap H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	0948 Judith Gap Elem		0.0508	0.0444	0.0772	0.0822	<input type="text"/>
	0949 Judith Gap H S		0.1375	0.1119	0.0772	0.0822	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0948 Judith Gap Elem					5.95%	<input type="text"/>
	0949 Judith Gap H S					10.23%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0992 Judith Gap Public Schools					8.09%	<input type="text"/>

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