



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 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	15,259,284.83	15,259,284.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,584,943.57	3,584,943.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	360,427.27	360,427.27	0.00	0.00	0.00	0.00
222X Educational Media Services	542,734.37	542,734.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	551,135.89	551,135.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,668,282.06	1,659,030.03	0.00	9,252.03	0.00	0.00
25XX Support Services - Business	786,496.94	1,448.28	785,048.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,639,729.34	2,639,729.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,371,836.29	936,803.00	0.00	435,033.29	0.00	0.00
31XX Food Services	1,448,420.60	1,443,256.93	0.00	5,163.67	0.00	0.00
34XX Extracurricular - Activities	53,063.26	53,063.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,788.03	95,788.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	90,218.95	54,493.95	0.00	35,725.00	0.00	0.00
<b>Totals</b>	28,452,361.40	27,182,138.75	785,048.66	485,173.99	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	28,452,361.40					

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 FY2015-16 Using FY14 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	8,775,466.34	8,740,656.34	0.00	34,810.00	0.00	0.00
21XX Support Services - Students	472,927.72	472,927.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	184,532.34	184,532.34	0.00	0.00	0.00	0.00
222X Educational Media Services	182,677.82	182,677.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	222,243.57	222,243.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	870,805.37	866,248.40	0.00	4,556.97	0.00	0.00
25XX Support Services - Business	408,308.63	713.45	407,595.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,280,725.56	2,259,903.56	0.00	20,822.00	0.00	0.00
27XX Student Transportation Services	685,075.41	468,608.70	0.00	216,466.71	0.00	0.00
32XX Enterprise Services	11,864.62	11,864.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,704.24	48,704.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	434,713.04	434,713.04	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,377.00	0.00	0.00	20,377.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	38,828.72	38,828.72	0.00	0.00	0.00	0.00
<b>Totals</b>	14,637,250.38	13,932,622.52	407,595.18	297,032.68	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	14,637,250.38					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0840 Butte Elem	Indirect/Direct 785,048.66 / 27,182,138.75	2.89%		
LE 1212 Butte H S	Indirect/Direct 407,595.18 / 13,932,622.52	2.93%		

  

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0840 Butte Elem	0.0258	0.0271	0.0266	0.0268	2.89%
	1212 Butte H S	0.0262	0.0271	0.0266	0.0268	2.93%

  

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0840 Butte Elem	0.0337	0.0271	0.0266	0.0268	
	1212 Butte H S	0.0277	0.0271	0.0266	0.0268	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0840 Butte Elem	0.0337	0.0271	0.0266	0.0268	
	1212 Butte H S	0.0277	0.0271	0.0266	0.0268	

  

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0840 Butte Elem	2.72%	
	1212 Butte H S	2.61%	

  

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0902 Butte Public Schools	<b>2.67%</b>	

**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 FY2015-16 Using FY14 Expenditures

\* 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 FY2015-16 Using FY14 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	728,513.40	728,411.67	0.00	101.73	0.00	0.00
21XX Support Services - Students	113,701.86	113,701.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	379.66	379.66	0.00	0.00	0.00	0.00
222X Educational Media Services	18,562.60	18,562.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,013.87	62,013.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	132,103.00	132,103.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	145,239.12	145,239.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	144,840.96	144,840.96	0.00	0.00	0.00	0.00
31XX Food Services	130,970.08	130,970.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,259.43	4,259.43	0.00	0.00	0.00	0.00
<b>Totals</b>	1,480,583.98	1,480,482.25	0.00	101.73	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,480,583.98					

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 FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0842 Ramsay Elem      Indirect/Direct      0.00 / 1,480,482.25	0.00%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0842 Ramsay Elem	0.0000	0.0130	0.0154	0.0084	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0842 Ramsay 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0842 Ramsay Elem	0.0000	0.0130	0.0154	0.0084	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0842 Ramsay Elem				0.70%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0904 Ramsay Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.70%</b>	
	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 FY2015-16 Using FY14 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	11,015.59	11,015.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,106.66	2,106.66	0.00	0.00	0.00	0.00
222X Educational Media Services	23,672.50	23,672.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,182.31	13,182.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,528.90	50,528.90	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,937.84	19,937.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	307.65	307.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50.00	50.00	0.00	0.00	0.00	0.00
<b>Totals</b>	120,801.45	120,801.45	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	120,801.45					

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 FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0843 Divide Elem      Indirect/Direct      0.00 / 120,801.45	0.00%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0843 Divide Elem	0.0000	0.0010	0.0012	0.0014	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0843 Divide 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0843 Divide Elem	0.0000	0.0010	0.0012	0.0014	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0843 Divide Elem				0.07%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0905 Divide Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.07%</b>	
	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 FY2015-16 Using FY14 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	71,418.77	55,905.82	0.00	15,512.95	0.00	0.00
21XX Support Services - Students	321.00	321.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,162.43	17,162.43	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	43,252.56	41,316.96	0.00	1,935.60	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,362.97	0.00	0.00	4,362.97	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	868.75	0.00	0.00	868.75	0.00	0.00
<b>Totals</b>	137,386.48	114,706.21	0.00	22,680.27	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	137,386.48					

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 FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0844 Melrose Elem      Indirect/Direct      0.00 / 114,706.21	0.00%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0844 Melrose Elem	0.0000	0.0021	0.0025	0.0029	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0844 Melrose 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0844 Melrose Elem	0.0000	0.0021	0.0025	0.0029	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0844 Melrose Elem				0.14%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0906 Melrose Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.14%</b>	<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.