



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

43 Roosevelt 0856 Frontier Elementary

0774 Frontier 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	618,282.28	618,282.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,137.09	15,137.09	0.00	0.00	0.00	0.00
222X Educational Media Services	13,783.31	13,783.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,742.24	117,742.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,877.63	45,877.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,328.74	1,452.44	50,876.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	183,114.06	183,114.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,150.71	52,650.71	0.00	57,500.00	0.00	0.00
31XX Food Services	104,486.55	104,486.55	0.00	0.00	0.00	0.00
32XX Enterprise Services	89,557.50	89,557.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,132.04	2,132.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,419.18	8,419.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,924.00	0.00	0.00	20,924.00	0.00	0.00
Totals	1,381,935.33	1,252,635.03	50,876.30	78,424.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,381,935.33					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0856 Frontier Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0774 Frontier Elem	4.06%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	0774 Frontier Elem	0.0198	0.0255
Line C Approved Indirect Cost Rates	LE	2009	2010
	0774 Frontier Elem	0.0198	0.0255
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010
	0774 Frontier Elem	0.0198	0.0255
Line E Five Year Average with 5% Discount	LE	2011	2012
	0774 Frontier Elem	0.0201	0.0200
Line F Average of LE's contained under one School System Code (SS)		2013	LE Reclassified Rate
	0856 Frontier Elementary	2.39%	<input style="width: 100px; height: 20px;" type="text"/>
	Your Preliminary Rate by School System (SS) is:	2.39%	<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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0857 Poplar Public Schools

0775 Poplar 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	3,692,726.89	3,692,726.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	771,438.66	771,438.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	30,427.02	30,427.02	0.00	0.00	0.00	0.00
222X Educational Media Services	90,566.10	90,566.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	239,509.52	239,509.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	528,996.52	528,996.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	228,514.36	10,100.00	218,414.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	896,982.28	877,207.28	0.00	19,775.00	0.00	0.00
27XX Student Transportation Services	494,113.52	330,713.52	0.00	163,400.00	0.00	0.00
31XX Food Services	223,534.38	223,534.38	0.00	0.00	0.00	0.00
33XX Community Services	46.88	46.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	61,273.88	61,273.88	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,320.00	0.00	0.00	14,320.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,459.49	6,459.49	0.00	0.00	0.00	0.00
Totals	7,278,909.50	6,863,000.14	218,414.36	197,495.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,278,909.50					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0857 Poplar Public Schools

0776 Poplar 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	2,720,685.75	2,720,685.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	719,933.53	719,933.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	144,364.18	144,364.18	0.00	0.00	0.00	0.00
222X Educational Media Services	46,613.47	46,613.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,911.10	77,911.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	170,882.21	170,882.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,539.39	3,025.00	61,514.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	390,761.49	390,761.49	0.00	0.00	0.00	0.00
27XX Student Transportation Services	186,942.86	186,942.86	0.00	0.00	0.00	0.00
31XX Food Services	423,858.25	423,858.25	0.00	0.00	0.00	0.00
33XX Community Services	340.75	340.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,067.26	13,067.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	183,468.97	183,468.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,481.92	0.00	0.00	2,481.92	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	46,251.76	46,251.76	0.00	0.00	0.00	0.00
Totals	5,192,102.89	5,128,106.58	61,514.39	2,481.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,192,102.89					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0857 Poplar Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0775 Poplar Elem	Indirect/Direct	218,414.36 / 6,863,000.14	3.18%	<input style="width: 100px; height: 20px;" type="text"/>	
	LE 0776 Poplar H S	Indirect/Direct	61,514.39 / 5,128,106.58	1.20%	<input style="width: 100px; height: 20px;" type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0775 Poplar Elem	0.0180	0.0188	0.0191	0.0277	3.18%
	0776 Poplar H S	0.0285	0.0243	0.0275	0.0069	1.20%

Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0775 Poplar Elem	0.0082	0.0580	0.0763	0.0606	<input style="width: 100px; height: 20px;" type="text"/>
	0776 Poplar H S	0.0298	0.0927	0.1113	0.0000	<input style="width: 100px; height: 20px;" type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0775 Poplar Elem	0.0180	0.0580	0.0763	0.0606	<input style="width: 100px; height: 20px;" type="text"/>
	0776 Poplar H S	0.0298	0.0927	0.1113	0.0069	<input style="width: 100px; height: 20px;" type="text"/>

Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0775 Poplar Elem	4.65%	<input style="width: 100px; height: 20px;" type="text"/>
	0776 Poplar H S	4.80%	<input style="width: 100px; height: 20px;" type="text"/>

Line F Average of LE's contained under one School System Code (SS) SS Reclassified Rate

0857 Poplar Public Schools	Your Preliminary Rate by School System (SS) is:	4.73%	<input style="width: 100px; height: 20px;" type="text"/>
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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0857 Poplar 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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0858 Culbertson Public Schools

0777 Culbertson 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	1,110,033.99	1,110,033.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	27,245.63	27,245.63	0.00	0.00	0.00	0.00
222X Educational Media Services	18,641.31	18,641.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,784.66	81,784.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	462.00	462.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,282.30	6,377.40	31,904.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	238,787.19	197,796.94	0.00	40,990.25	0.00	0.00
27XX Student Transportation Services	191,928.37	191,928.37	0.00	0.00	0.00	0.00
31XX Food Services	63,106.37	63,106.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,708.53	2,708.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,784.68	19,784.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,771,754.63	0.00	0.00	1,771,754.63	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	24,476.14	0.00	0.00	0.00	24,476.14	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,948.75	0.00	0.00	2,948.75	0.00	0.00
Totals	3,591,944.55	1,719,869.88	31,904.90	1,815,693.63	24,476.14	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,591,944.55					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0858 Culbertson Public Schools

0778 Culbertson 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	557,282.06	557,282.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,703.99	28,703.99	0.00	0.00	0.00	0.00
222X Educational Media Services	10,878.93	10,878.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,666.76	67,666.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,389.26	95,389.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,351.56	6,377.40	31,974.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	156,085.26	148,962.26	0.00	7,123.00	0.00	0.00
27XX Student Transportation Services	132,800.31	132,800.31	0.00	0.00	0.00	0.00
31XX Food Services	133,109.68	133,109.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,608.46	18,608.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,375.62	59,375.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	410,901.01	0.00	0.00	410,901.01	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	4,388.87	0.00	0.00	0.00	4,388.87	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,524.07	0.00	0.00	1,524.07	0.00	0.00
Totals	1,715,065.84	1,259,154.73	31,974.16	419,548.08	4,388.87	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,715,065.84					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0858 Culbertson Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0777 Culbertson Elem	Indirect/Direct	31,904.90 / 1,719,869.88	1.86%	<input type="text"/>		
	LE 0778 Culbertson H S	Indirect/Direct	31,974.16 / 1,259,154.73	2.54%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
		0777 Culbertson Elem	0.0111	0.0102	0.0180	0.0183	1.86%
		0778 Culbertson H S	0.0125	0.0136	0.0263	0.0243	2.54%
Line C	Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
		0777 Culbertson Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0778 Culbertson H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D	Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
		0777 Culbertson Elem	0.0111	0.0102	0.0180	0.0183	<input type="text"/>
		0778 Culbertson H S	0.0125	0.0136	0.0263	0.0243	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
		0777 Culbertson Elem				1.45%	<input type="text"/>
		0778 Culbertson H S				1.94%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
		0858 Culbertson Public Schools				1.70%	<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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0858 Culbertson 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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0860 Wolf Point Public Schools

0780 Wolf Point 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	5,363,622.27	5,348,607.27	0.00	15,015.00	0.00	0.00
21XX Support Services - Students	640,456.55	640,456.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	179,027.99	179,027.99	0.00	0.00	0.00	0.00
222X Educational Media Services	228,871.48	228,871.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	633,606.23	633,606.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	626,652.65	626,652.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	337,375.07	0.00	337,375.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	762,318.36	762,318.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	229,018.77	207,243.77	0.00	21,775.00	0.00	0.00
31XX Food Services	89,911.44	89,911.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,093.89	8,093.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,594.43	46,594.43	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	9,941.97	0.00	0.00	0.00	9,941.97	0.00
Totals	9,155,491.10	8,771,384.06	337,375.07	36,790.00	9,941.97	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	9,155,491.10					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0860 Wolf Point Public Schools

0781 Wolf Point 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	1,465,556.37	1,465,556.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	344,010.51	344,010.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,510.99	28,510.99	0.00	0.00	0.00	0.00
222X Educational Media Services	89,658.61	89,658.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,398.87	85,398.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	274,373.35	274,373.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	192,419.35	0.00	192,419.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	370,837.96	370,837.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	173,597.43	162,872.43	0.00	10,725.00	0.00	0.00
31XX Food Services	299,046.95	299,046.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	45,190.43	45,190.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	137,095.02	137,095.02	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	29,825.92	0.00	0.00	0.00	29,825.92	0.00
Totals	3,535,521.76	3,302,551.49	192,419.35	10,725.00	29,825.92	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,535,521.76					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0860 Wolf Point Public Schools

Line A		2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0780 Wolf Point Elem	Indirect/Direct 337,375.07 / 8,771,384.06	3.85%	<input type="text"/>		
	LE 0781 Wolf Point H S	Indirect/Direct 192,419.35 / 3,302,551.49	5.83%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0780 Wolf Point Elem	0.0326	0.0298	0.0434	0.0352	3.85%
	0781 Wolf Point H S	0.0554	0.0714	0.0563	0.0453	5.83%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0780 Wolf Point Elem	0.0000	0.0000	0.0434	0.0000	<input type="text"/>
	0781 Wolf Point H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0780 Wolf Point Elem	0.0326	0.0298	0.0434	0.0352	<input type="text"/>
	0781 Wolf Point H S	0.0554	0.0714	0.0563	0.0453	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0780 Wolf Point Elem				3.41%	<input type="text"/>
	0781 Wolf Point H S				5.45%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0860 Wolf Point Public Schools				4.43%	<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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0860 Wolf Point 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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0861 Brockton Public Schools

0782 Brockton 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	845,212.79	845,212.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,426.43	32,426.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	950.00	950.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,000.54	1,000.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,336.93	60,336.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	55,470.93	55,470.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,886.54	0.00	44,886.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	209,510.16	209,510.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	22,915.54	22,915.54	0.00	0.00	0.00	0.00
31XX Food Services	33,888.90	33,888.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	753.36	753.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,114.27	7,114.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,027.09	0.00	0.00	1,027.09	0.00	0.00
Totals	1,315,493.48	1,269,579.85	44,886.54	1,027.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,315,493.48					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0861 Brockton Public Schools

0783 Brockton 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	403,372.01	386,584.54	0.00	16,787.47	0.00	0.00
21XX Support Services - Students	58,230.76	58,230.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	210.00	210.00	0.00	0.00	0.00	0.00
222X Educational Media Services	67,282.82	67,282.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,111.42	102,111.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,144.28	16,144.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,031.90	0.00	20,031.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,540.09	82,540.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,445.19	29,445.19	0.00	0.00	0.00	0.00
31XX Food Services	68,041.87	68,041.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,749.83	8,749.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,355.43	53,355.43	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	530.11	0.00	0.00	530.11	0.00	0.00
Totals	910,045.71	872,696.23	20,031.90	17,317.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	910,045.71					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0861 Brockton Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0782 Brockton Elem	Indirect/Direct	44,886.54 / 1,269,579.85	3.54%	<input type="text"/>		
	LE 0783 Brockton H S	Indirect/Direct	20,031.90 / 872,696.23	2.30%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
		0782 Brockton Elem	0.0443	0.0341	0.0291	0.0455	3.54%
		0783 Brockton H S	0.0635	0.0518	0.0404	0.0136	2.30%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
		0782 Brockton Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0783 Brockton H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
		0782 Brockton Elem	0.0443	0.0341	0.0291	0.0455	<input type="text"/>
		0783 Brockton H S	0.0635	0.0518	0.0404	0.0136	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
		0782 Brockton Elem				3.58%	<input type="text"/>
		0783 Brockton H S				3.65%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0861 Brockton Public Schools				3.62%	<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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0861 Brockton 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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0862 Bainville K-12 Schools

0785 Bainville K-12 Schools

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	1,356,232.03	1,355,112.05	0.00	1,119.98	0.00	0.00
21XX Support Services - Students	20,465.89	20,465.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,600.00	3,600.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,967.01	1,967.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	168,693.86	168,693.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,282.71	0.00	56,282.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	284,762.98	274,053.73	0.00	10,709.25	0.00	0.00
27XX Student Transportation Services	349,549.34	237,357.42	0.00	112,191.92	0.00	0.00
31XX Food Services	121,340.67	121,340.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,468.63	19,468.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,328.69	64,407.59	0.00	921.10	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,938.22	0.00	0.00	1,938.22	0.00	0.00
Totals	2,449,630.03	2,266,466.85	56,282.71	126,880.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,449,630.03					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0862 Bainville K-12 Schools

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0785 Bainville K-12 Schools	Indirect/Direct 56,282.71 / 2,266,466.85 2.48%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	2011	2012	2013
	0785 Bainville K-12 Schools	0.0243	0.0249
		0.0225	0.0202
			2.48%
Line C Approved Indirect Cost Rates	LE	2009	2010
	2011	2012	Reclassified Rate 2013
	0785 Bainville K-12 Schools	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	2009	2010
	2011	2012	
	0785 Bainville K-12 Schools	0.0243	0.0249
		0.0225	0.0202
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	0785 Bainville K-12 Schools		2.22%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	0862 Bainville K-12 Schools	Your Preliminary Rate by School System (SS) is:	2.22%
		This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

* 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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0863 Froid Public Schools

0786 Froid 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	387,856.92	387,856.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,127.06	18,127.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	50,248.90	45,073.90	0.00	5,175.00	0.00	0.00
24XX Support Services - School Administration	30,999.36	30,999.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,724.23	0.00	13,724.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	99,368.45	99,368.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	64,017.52	63,267.52	0.00	750.00	0.00	0.00
31XX Food Services	15,359.74	15,359.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,058.48	2,058.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,996.19	7,996.19	0.00	0.00	0.00	0.00
Totals	689,756.85	670,107.62	13,724.23	5,925.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	689,756.85					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0863 Froid Public Schools

0787 Froid 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	340,175.75	337,413.25	0.00	2,762.50	0.00	0.00
222X Educational Media Services	17,601.72	17,601.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	41,864.26	38,785.76	0.00	3,078.50	0.00	0.00
24XX Support Services - School Administration	23,594.32	23,594.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,285.62	0.00	18,285.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,723.32	104,723.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,280.06	60,530.06	0.00	750.00	0.00	0.00
31XX Food Services	45,544.18	45,544.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,333.28	11,333.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,618.28	38,618.28	0.00	0.00	0.00	0.00
Totals	703,020.79	678,144.17	18,285.62	6,591.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	703,020.79					

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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0863 Froid Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0786 Froid Elem	Indirect/Direct	13,724.23 / 670,107.62	2.05%	<input type="text"/>	
	LE 0787 Froid H S	Indirect/Direct	18,285.62 / 678,144.17	2.70%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0786 Froid Elem	0.0156	0.0203	0.0150	0.0169	2.05%
	0787 Froid H S	0.0172	0.0169	0.0192	0.0151	2.70%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0786 Froid Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0787 Froid H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0786 Froid Elem	0.0156	0.0203	0.0150	0.0169	<input type="text"/>
	0787 Froid H S	0.0172	0.0169	0.0192	0.0151	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0786 Froid Elem				1.68%	<input type="text"/>
	0787 Froid H S				1.81%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0863 Froid Public Schools				1.75%	<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 FY2012-13 Using FY11 Expenditures

43 Roosevelt 0863 Froid 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.