



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 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	62,290.07	62,290.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,600.00	3,600.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,065.51	0.00	6,065.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,086.14	8,086.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	386.16	386.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,084.30	0.00	0.00	1,084.30	0.00	0.00
Totals	81,512.18	74,362.37	6,065.51	1,084.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	81,512.18					

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

44 Rosebud 0865 Birney Elementary

Line A	Indirect/Direct	6,065.51 /	74,362.37	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0789 Birney Elem				8.16%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0789 Birney Elem	0.0949	0.0826	0.0698	0.1557	8.16%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	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	2009	2010	2011	2012	
	0789 Birney Elem	0.0949	0.0826	0.0698	0.1557	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0789 Birney Elem				9.21%	<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:			9.21%	<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

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	1,410,532.50	1,410,532.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,746.11	50,746.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	82,376.46	82,376.46	0.00	0.00	0.00	0.00
222X Educational Media Services	75,572.48	75,572.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,259.48	110,259.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	160,050.22	160,050.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,156.79	0.00	96,156.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	180,334.29	180,334.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	216,711.61	158,498.61	0.00	58,213.00	0.00	0.00
31XX Food Services	149,021.74	149,021.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,564.56	5,564.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,298.76	40,497.76	0.00	3,801.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	46,055.00	4,723.00	0.00	41,332.00	0.00	0.00
Totals	2,627,680.00	2,428,177.21	96,156.79	103,346.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,627,680.00					

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 FY2012-13 Using FY11 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	685,381.58	685,381.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	30,825.06	30,825.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	87,742.42	64,433.42	0.00	23,309.00	0.00	0.00
222X Educational Media Services	34,667.50	34,667.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,831.68	89,831.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	116,489.55	116,489.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,932.80	0.00	37,932.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	205,592.93	205,592.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	252,548.90	79,385.90	0.00	173,163.00	0.00	0.00
31XX Food Services	12,000.00	12,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,551.31	41,551.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	147,151.27	139,435.27	0.00	7,716.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,171.00	264.00	0.00	18,907.00	0.00	0.00
Totals	1,760,886.00	1,499,858.20	37,932.80	223,095.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,760,886.00					

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 FY2012-13 Using FY11 Expenditures

44 Rosebud 0866 Forsyth Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0790 Forsyth Elem	Indirect/Direct	96,156.79 / 2,428,177.21	3.96%	<input type="text"/>		
	LE 0791 Forsyth H S	Indirect/Direct	37,932.80 / 1,499,858.20	2.53%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
		0790 Forsyth Elem	0.0342	0.0400	0.0406	0.0470	3.96%
		0791 Forsyth H S	0.0220	0.0239	0.0238	0.0278	2.53%
Line C	Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
		0790 Forsyth Elem	0.0320	0.0411	0.0492	0.0529	<input type="text"/>
		0791 Forsyth H S	0.0186	0.0227	0.0290	0.0329	<input type="text"/>
Line D	Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
		0790 Forsyth Elem	0.0342	0.0411	0.0492	0.0529	<input type="text"/>
		0791 Forsyth H S	0.0220	0.0239	0.0290	0.0329	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
		0790 Forsyth Elem				4.12%	<input type="text"/>
		0791 Forsyth H S				2.53%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0866 Forsyth Public Schools	Your Preliminary Rate by School System (SS) is:				3.33%	<input 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

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.

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

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	3,634,322.50	3,634,322.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	362,821.59	362,821.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	155,397.38	155,397.38	0.00	0.00	0.00	0.00
222X Educational Media Services	115,216.10	115,216.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	405,943.12	405,943.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	317,235.40	317,235.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	412,812.27	0.00	412,812.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	642,251.57	642,251.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	324,107.72	324,107.72	0.00	0.00	0.00	0.00
31XX Food Services	419,955.82	419,955.82	0.00	0.00	0.00	0.00
33XX Community Services	106,988.53	106,988.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,761.29	27,761.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,349.58	62,349.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	914,050.94	0.00	0.00	914,050.94	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	94,532.99	0.00	0.00	0.00	94,532.99	0.00
Totals	7,995,746.80	6,574,350.60	412,812.27	914,050.94	94,532.99	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,995,746.80					

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

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	1,396,887.09	1,396,887.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	106,025.57	106,025.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	49,790.89	49,790.89	0.00	0.00	0.00	0.00
222X Educational Media Services	24,897.34	24,897.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	277,439.16	277,439.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	229,816.42	229,816.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	172,991.55	164.57	172,826.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	293,718.23	293,718.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	186,998.83	186,998.83	0.00	0.00	0.00	0.00
31XX Food Services	47,074.38	47,074.38	0.00	0.00	0.00	0.00
33XX Community Services	854.49	854.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,755.38	41,755.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	121,512.94	121,512.94	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	404,653.83	0.00	0.00	404,653.83	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	40,509.13	0.00	0.00	0.00	40,509.13	0.00
Totals	3,394,925.23	2,776,935.29	172,826.98	404,653.83	40,509.13	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,394,925.23					

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

44 Rosebud 0867 Lame Deer Public Schools

Line A			2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0792 Lame Deer Elem	Indirect/Direct 412,812.27 / 6,574,350.60	6.28%	<input type="text"/>		
	LE 1230 Lame Deer H S	Indirect/Direct 172,826.98 / 2,776,935.29	6.22%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0792 Lame Deer Elem	0.0467	0.0523	0.0517	0.0565	6.28%
	1230 Lame Deer H S	0.0719	0.0584	0.0634	0.0613	6.22%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0792 Lame Deer Elem	0.0401	0.0000	0.0633	0.0000	<input type="text"/>
	1230 Lame Deer H S	0.0809	0.0000	0.0459	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0792 Lame Deer Elem	0.0467	0.0523	0.0633	0.0565	<input type="text"/>
	1230 Lame Deer H S	0.0809	0.0584	0.0634	0.0613	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0792 Lame Deer Elem				5.35%	<input type="text"/>
	1230 Lame Deer H S				6.20%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0867 Lame Deer Public Schools				5.78%	<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

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.

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

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	694,002.25	694,002.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	16,013.90	16,013.90	0.00	0.00	0.00	0.00
222X Educational Media Services	33,848.96	33,848.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,272.64	97,272.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	23,325.00	23,325.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	282,648.85	17,522.06	265,126.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	184,636.38	184,636.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	118,955.83	118,955.83	0.00	0.00	0.00	0.00
31XX Food Services	51,747.00	51,747.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,840.19	6,840.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,685.60	26,685.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	267,248.08	0.00	0.00	267,248.08	0.00	0.00
Totals	1,803,224.68	1,270,849.81	265,126.79	267,248.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,803,224.68					

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

44 Rosebud 0869 Rosebud Public Schools

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0795 Rosebud K-12	20.86%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	2009	2010	2011
LE	2012	2013	
0795 Rosebud K-12	0.1408	0.1368	0.1632
Line C Approved Indirect Cost Rates	2012	Reclassified Rate 2013	
LE	2009	2010	2011
0795 Rosebud K-12	0.0000	0.0000	0.0000
Line D Higher of Preliminary or Approved Indirect Cost Rates	2012		
LE	2009	2010	2011
0795 Rosebud K-12	0.1408	0.1368	0.1632
Line E Five Year Average with 5% Discount	2013	LE Reclassified Rate	
LE			
0795 Rosebud K-12	15.09%	<input 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:	15.09%	<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.

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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

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	3,282,994.10	3,282,994.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	385,657.72	385,657.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	165,474.62	165,474.62	0.00	0.00	0.00	0.00
222X Educational Media Services	424,356.61	406,867.26	0.00	17,489.35	0.00	0.00
23XX Support Services - General Administration	115,651.53	115,651.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	334,283.83	334,283.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	170,363.90	5,972.35	164,391.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	743,972.17	738,347.17	0.00	5,625.00	0.00	0.00
27XX Student Transportation Services	243,951.94	243,951.94	0.00	0.00	0.00	0.00
31XX Food Services	402,243.72	402,243.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,038.21	48,038.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	72,642.33	72,642.33	0.00	0.00	0.00	0.00
Totals	6,389,630.68	6,202,124.78	164,391.55	23,114.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,389,630.68					

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

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	1,595,111.65	1,595,111.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	146,692.37	146,692.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	61,232.40	61,232.40	0.00	0.00	0.00	0.00
222X Educational Media Services	312,910.90	301,251.32	0.00	11,659.58	0.00	0.00
23XX Support Services - General Administration	71,307.89	71,307.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	225,809.90	225,809.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	109,346.71	3,583.41	105,763.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	800,497.54	794,872.54	0.00	5,625.00	0.00	0.00
27XX Student Transportation Services	207,603.05	207,603.05	0.00	0.00	0.00	0.00
31XX Food Services	85,594.12	85,594.12	0.00	0.00	0.00	0.00
33XX Community Services	1,080.34	1,080.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	78,087.38	78,087.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	202,358.52	202,358.52	0.00	0.00	0.00	0.00
Totals	3,897,632.77	3,774,584.89	105,763.30	17,284.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,897,632.77					

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

44 Rosebud 0870 Colstrip Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0796 Colstrip Elem	Indirect/Direct	164,391.55 / 6,202,124.78	2.65%	<input type="text"/>	
	LE 0797 Colstrip H S	Indirect/Direct	105,763.30 / 3,774,584.89	2.80%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0796 Colstrip Elem	0.0243	0.0261	0.0274	0.0299	2.65%
	0797 Colstrip H S	0.0246	0.0266	0.0279	0.0320	2.80%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0796 Colstrip Elem	0.0297	0.0167	0.0251	0.0000	<input type="text"/>
	0797 Colstrip H S	0.0054	0.0240	0.0504	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0796 Colstrip Elem	0.0297	0.0261	0.0274	0.0299	<input type="text"/>
	0797 Colstrip H S	0.0246	0.0266	0.0504	0.0320	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0796 Colstrip Elem				2.65%	<input type="text"/>
	0797 Colstrip H S				3.07%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0870 Colstrip Public Schools				2.86%	<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

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 FY2012-13 Using FY11 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	926,309.92	926,309.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	55,034.23	55,034.23	0.00	0.00	0.00	0.00
222X Educational Media Services	1,874.46	1,874.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,235.89	60,235.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,818.23	72,818.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,364.49	0.00	56,364.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	165,340.93	165,340.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,973.73	29,077.16	0.00	15,896.57	0.00	0.00
31XX Food Services	61,109.99	61,109.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	578.00	578.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,620.49	7,620.49	0.00	0.00	0.00	0.00
Totals	1,452,260.36	1,379,999.30	56,364.49	15,896.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,452,260.36					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

44 Rosebud 0872 Ashland Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **			
LE 0800 Ashland Elem	Indirect/Direct 56,364.49 / 1,379,999.30 4.08%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0800 Ashland Elem	0.0353	0.0461	0.0539	0.0215	4.08%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0800 Ashland Elem	0.0000	0.0000	0.0500	0.0215	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0800 Ashland Elem	0.0353	0.0461	0.0539	0.0215	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0800 Ashland Elem				3.75%	<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:			3.75%	<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.

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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.