



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

47 Silver Bow 0902 Butte Public Schools

0840 Butte Elem

Expenditure Function	Total	Direct and	Indirect	Excluded Costs		
	Expenditures	Unallowable Costs	Costs	Capital	Debt	Other
	(A)	(B)	(C)	Outlay	Financing	(F)
				(D)	(E)	
1XXX Instruction	13,898,100.22	13,879,524.22	0.00	18,576.00	0.00	0.00
21XX Support Services - Students	2,691,223.89	2,691,223.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	374,229.53	374,229.53	0.00	0.00	0.00	0.00
222X Educational Media Services	463,749.24	463,749.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	370,142.22	370,142.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,588,212.04	1,588,212.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	687,271.63	21,040.33	666,231.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,853,351.81	2,848,056.81	0.00	5,295.00	0.00	0.00
27XX Student Transportation Services	1,266,153.31	944,927.18	0.00	321,226.13	0.00	0.00
31XX Food Services	1,405,824.97	1,381,272.97	0.00	24,552.00	0.00	0.00
34XX Extracurricular - Activities	24,592.04	24,592.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	78,266.13	78,266.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	765,318.00	0.00	0.00	765,318.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	124,498.95	53,874.90	0.00	70,624.05	0.00	0.00
Totals	26,590,933.98	24,719,111.50	666,231.30	1,205,591.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	26,590,933.98					

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 FY2012-13 Using FY11 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	8,575,927.03	8,565,582.03	0.00	10,345.00	0.00	0.00
21XX Support Services - Students	449,544.58	449,544.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	366,704.19	366,704.19	0.00	0.00	0.00	0.00
222X Educational Media Services	175,909.55	175,909.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,362.52	125,362.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	788,835.25	788,835.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	389,703.08	10,363.15	379,339.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,120,857.55	2,020,677.63	0.00	100,179.92	0.00	0.00
27XX Student Transportation Services	639,724.59	481,508.74	0.00	158,215.85	0.00	0.00
32XX Enterprise Services	10,088.69	10,088.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	46,737.55	46,737.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	376,430.75	376,430.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	661,080.93	0.00	0.00	661,080.93	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	58,447.33	58,447.33	0.00	0.00	0.00	0.00
Totals	14,785,353.59	13,476,191.96	379,339.93	929,821.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	14,785,353.59					

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

47 Silver Bow 0902 Butte Public Schools

Line A			2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0840 Butte Elem	Indirect/Direct	666,231.30 / 24,719,111.50	2.70%	<input type="text"/>
	LE 1212 Butte H S	Indirect/Direct	379,339.93 / 13,476,191.96	2.81%	<input type="text"/>

Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0840 Butte Elem	0.0286	0.0245	0.0262	0.0258	2.70%
	1212 Butte H S	0.0279	0.0289	0.0284	0.0262	2.81%

Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0840 Butte Elem	0.0261	0.0179	0.0263	0.0337	<input type="text"/>
	1212 Butte H S	0.0249	0.0247	0.0319	0.0277	<input type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0840 Butte Elem	0.0286	0.0245	0.0263	0.0337	<input type="text"/>
	1212 Butte H S	0.0279	0.0289	0.0319	0.0277	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0840 Butte Elem	2.66%	<input type="text"/>
	1212 Butte H S	2.75%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS)	SS Reclassified Rate
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0902 Butte Public Schools	Your Preliminary Rate by School System (SS) is:	2.71%	<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

47 Silver Bow 0902 Butte 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

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	853,065.66	853,065.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,926.50	29,926.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,020.86	2,020.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,259.33	62,259.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,576.70	77,576.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	155,401.88	155,401.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	420,750.51	129,160.35	0.00	291,590.16	0.00	0.00
31XX Food Services	115,719.13	115,719.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,822.83	5,822.83	0.00	0.00	0.00	0.00
Totals	1,722,543.40	1,430,953.24	0.00	291,590.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,722,543.40					

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 FY2012-13 Using FY11 Expenditures

47 Silver Bow 0904 Ramsay Elementary

Line A	Indirect/Direct	0.00 /	1,430,953.24	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0842 Ramsay Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0842 Ramsay Elem	0.0000	0.0524	0.0159	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0842 Ramsay Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0842 Ramsay Elem	0.0000	0.0524	0.0159	0.0000		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0842 Ramsay Elem					1.30%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0904 Ramsay Elementary	Your Preliminary Rate by School System (SS) is:				1.30%	
	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

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	32,573.48	32,573.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,500.00	2,500.00	0.00	0.00	0.00	0.00
222X Educational Media Services	4,885.41	4,885.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,493.20	10,493.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	48,261.25	48,261.25	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,024.45	14,024.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	308.88	308.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	641.33	641.33	0.00	0.00	0.00	0.00
Totals	113,688.00	113,688.00	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	113,688.00					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

47 Silver Bow 0905 Divide Elementary

Line A	Indirect/Direct	0.00 /	113,688.00	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0843 Divide Elem				0.00%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0843 Divide Elem	0.0000	0.0000	0.0053	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0843 Divide Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0843 Divide Elem	0.0000	0.0000	0.0053	0.0000		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0843 Divide Elem					0.10%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0905 Divide Elementary					0.10%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 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	67,324.62	67,324.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,576.00	1,576.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,174.66	14,174.66	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,845.20	40,845.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,187.79	0.00	0.00	3,187.79	0.00	0.00
Totals	127,108.27	123,920.48	0.00	3,187.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	127,108.27					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

47 Silver Bow 0906 Melrose Elementary

Line A	Indirect/Direct	0.00 /	123,920.48	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0844 Melrose Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0844 Melrose Elem	0.0000	0.0000	0.0108	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0844 Melrose Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0844 Melrose Elem	0.0000	0.0000	0.0108	0.0000		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0844 Melrose Elem					0.21%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0906 Melrose Elementary	Your Preliminary Rate by School System (SS) is:				0.21%	
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