



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

49 Sweet Grass 0922 Big Timber Elementary

0865 Big Timber 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	2,060,647.72	2,041,847.84	0.00	18,799.88	0.00	0.00
21XX Support Services - Students	11,631.32	11,631.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	189,414.34	189,414.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,961.08	2,961.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,946.81	0.00	36,946.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	278,839.68	278,692.23	0.00	147.45	0.00	0.00
27XX Student Transportation Services	18,063.65	18,063.65	0.00	0.00	0.00	0.00
31XX Food Services	106,275.15	106,275.15	0.00	0.00	0.00	0.00
33XX Community Services	3,670.49	3,670.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,588.35	63,588.35	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	294,843.06	0.00	0.00	294,843.06	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,649.01	0.00	0.00	5,649.01	0.00	0.00
Totals	3,072,530.66	2,716,144.45	36,946.81	319,439.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,072,530.66					

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

49 Sweet Grass 0922 Big Timber Elementary

Line A	Indirect/Direct	36,946.81 /	2,716,144.45	2013 Calculated Rate	1.36%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0865 Big Timber Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0865 Big Timber Elem	0.0121	0.0143	0.0129	0.0128	1.36%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0865 Big Timber Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0865 Big Timber Elem	0.0121	0.0143	0.0129	0.0128	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0865 Big Timber Elem					1.25%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0922 Big Timber Elementary	Your Preliminary Rate by School System (SS) is:				1.25%	<input style="width: 50px; 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

49 Sweet Grass 0925 Melville Elementary

0868 Melville 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	139,394.94	139,394.94	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,728.01	2,728.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,093.74	3,093.74	0.00	0.00	0.00	0.00
222X Educational Media Services	1,920.81	1,920.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,929.47	5,929.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,265.07	0.00	6,265.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,029.85	9,029.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,053.63	4,053.63	0.00	0.00	0.00	0.00
Totals	172,415.52	166,150.45	6,265.07	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	172,415.52					

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

49 Sweet Grass 0925 Melville Elementary

Line A	Indirect/Direct	6,265.07 /	166,150.45	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0868 Melville Elem				3.77%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0868 Melville Elem	0.0702	0.0529	0.0490	0.0391	3.77%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0868 Melville 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		
	0868 Melville Elem	0.0702	0.0529	0.0490	0.0391	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0868 Melville Elem					4.73%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0925 Melville Elementary	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.					

* 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

49 Sweet Grass 0929 Greycliff Elementary

0872 Greycliff 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	73,263.62	73,263.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	75.17	75.17	0.00	0.00	0.00	0.00
222X Educational Media Services	980.22	980.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,375.74	16,375.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,361.29	0.00	5,361.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,186.75	11,196.14	0.00	5,990.61	0.00	0.00
27XX Student Transportation Services	2,039.48	2,039.48	0.00	0.00	0.00	0.00
31XX Food Services	216.55	216.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,173.15	0.00	0.00	2,173.15	0.00	0.00
Totals	117,671.97	104,146.92	5,361.29	8,163.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	117,671.97					

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

49 Sweet Grass 0929 Greycliff Elementary

Line A	Indirect/Direct	5,361.29 /	104,146.92	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0872 Greycliff Elem				5.15%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0872 Greycliff Elem	0.0378	0.0350	0.0468	0.0449	5.15%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0872 Greycliff 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		
	0872 Greycliff Elem	0.0378	0.0350	0.0468	0.0449	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0872 Greycliff Elem					4.10%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0929 Greycliff Elementary	Your Preliminary Rate by School System (SS) is:				4.10%	<input style="width: 100px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.					

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

49 Sweet Grass 0932 McLeod Elementary

0875 McLeod 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	101,446.86	101,446.86	0.00	0.00	0.00	0.00
222X Educational Media Services	1,843.39	1,843.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,410.13	4,410.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,103.81	0.00	8,103.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,665.10	6,665.10	0.00	0.00	0.00	0.00
33XX Community Services	150.00	150.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,390.47	0.00	0.00	2,390.47	0.00	0.00
Totals	125,009.76	114,515.48	8,103.81	2,390.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	125,009.76					

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

49 Sweet Grass 0932 McLeod Elementary

Line A	Indirect/Direct	8,103.81 / 114,515.48	2013 Calculated Rate	7.08%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0875 McLeod Elem					<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0875 McLeod Elem	0.0416	0.0417	0.0492	0.0475	7.08%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0875 McLeod Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0875 McLeod Elem	0.0416	0.0417	0.0492	0.0475	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0875 McLeod Elem				4.77%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0932 McLeod Elementary	Your Preliminary Rate by School System (SS) is:			4.77%	<input style="width: 60px; height: 20px;" type="text"/>
		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

49 Sweet Grass 0939 Sweet Grass County HS

0882 Sweet Grass County 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	1,385,252.99	1,385,252.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	95,290.74	95,290.74	0.00	0.00	0.00	0.00
222X Educational Media Services	76,516.99	76,516.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	170,804.81	170,804.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	161,670.86	161,670.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,909.75	7,361.54	52,548.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	258,384.91	247,779.94	0.00	10,604.97	0.00	0.00
27XX Student Transportation Services	314,239.00	260,239.00	0.00	54,000.00	0.00	0.00
31XX Food Services	177,415.54	167,836.25	0.00	9,579.29	0.00	0.00
34XX Extracurricular - Activities	24,871.24	24,871.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,185.11	50,185.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,313.20	0.00	0.00	3,313.20	0.00	0.00
Totals	2,777,855.14	2,647,809.47	52,548.21	77,497.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,777,855.14					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

49 Sweet Grass 0939 Sweet Grass County HS

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **			
LE 0882 Sweet Grass County H S	Indirect/Direct 52,548.21 / 2,647,809.47 1.98%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0882 Sweet Grass County H S	0.0251	0.0284	0.0256	0.0263	1.98%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0882 Sweet Grass County H S	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	
	0882 Sweet Grass County H S	0.0251	0.0284	0.0256	0.0263	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0882 Sweet Grass County H S				2.38%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0939 Sweet Grass County HS	Your Preliminary Rate by School System (SS) is:			2.38%	<input style="width: 100px; height: 20px;" type="text"/>
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