



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

54 Wheatland 0990 Harlowton Public Schools

0945 Harlowton 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	1,088,957.20	1,088,957.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,612.27	29,612.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	29,117.67	29,117.67	0.00	0.00	0.00	0.00
222X Educational Media Services	5,303.98	5,303.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	151,310.84	151,310.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	88,071.89	88,071.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,675.88	19,793.82	19,882.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	178,791.36	178,791.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,970.79	60,970.79	0.00	0.00	0.00	0.00
31XX Food Services	6,714.60	6,714.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,836.79	3,836.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,430.56	15,430.56	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	73,767.88	0.00	0.00	73,767.88	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,480.28	0.00	0.00	4,480.28	0.00	0.00
Totals	1,776,041.99	1,677,911.77	19,882.06	78,248.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,776,041.99					

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

54 Wheatland 0990 Harlowton Public Schools

0946 Harlowton 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	839,517.22	828,017.23	0.00	11,499.99	0.00	0.00
21XX Support Services - Students	25,691.84	25,691.84	0.00	0.00	0.00	0.00
222X Educational Media Services	34,291.01	34,291.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,758.67	109,758.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,566.33	35,566.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,033.79	19,718.42	14,315.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	174,491.15	174,491.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	68,285.84	68,285.84	0.00	0.00	0.00	0.00
31XX Food Services	197,880.59	188,624.66	0.00	9,255.93	0.00	0.00
34XX Extracurricular - Activities	27,699.12	27,699.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,527.21	70,527.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,861.87	0.00	0.00	7,861.87	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,236.81	0.00	0.00	3,236.81	0.00	0.00
Totals	1,628,841.45	1,582,671.48	14,315.37	31,854.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,628,841.45					

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Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0945 Harlowton Elem	Indirect/Direct	19,882.06 / 1,677,911.77	1.18%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0946 Harlowton H S	Indirect/Direct	14,315.37 / 1,582,671.48	0.90%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
		0945 Harlowton Elem	0.0138	0.0117	0.0119	0.0118	1.18%
		0946 Harlowton H S	0.0109	0.0092	0.0130	0.0094	0.90%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
		0945 Harlowton Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>
		0946 Harlowton H S	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	
		0945 Harlowton Elem	0.0138	0.0117	0.0119	0.0118	<input style="width: 60px; height: 20px;" type="text"/>
		0946 Harlowton H S	0.0109	0.0092	0.0130	0.0094	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
		0945 Harlowton Elem				1.16%	<input style="width: 60px; height: 20px;" type="text"/>
		0946 Harlowton H S				0.98%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0990 Harlowton Public Schools				1.07%	<input style="width: 60px; height: 20px;" 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

54 Wheatland 0990 Harlowton 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

54 Wheatland 0991 Shawmut Elementary

0947 Shawmut 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	63,600.51	63,600.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	12.07	12.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,456.50	1,456.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,749.29	2,749.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	343.79	343.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,750.88	0.00	6,750.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,052.26	14,052.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	281.60	281.60	0.00	0.00	0.00	0.00
Totals	89,246.90	82,496.02	6,750.88	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	89,246.90					

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

54 Wheatland 0991 Shawmut Elementary

Line A	Indirect/Direct	6,750.88 /	82,496.02	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0947 Shawmut Elem				8.18%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0947 Shawmut Elem	0.0596	0.0554	0.0552	0.0758	8.18%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0947 Shawmut 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		
	0947 Shawmut Elem	0.0596	0.0554	0.0552	0.0758	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0947 Shawmut Elem					6.23%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0991 Shawmut Elementary	Your Preliminary Rate by School System (SS) is:				6.23%	<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

54 Wheatland 0992 Judith Gap Public Schools

0948 Judith Gap 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	288,536.30	288,536.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,323.92	3,323.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,159.64	9,159.64	0.00	0.00	0.00	0.00
222X Educational Media Services	6,157.98	6,157.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,377.74	32,377.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,998.91	4,707.76	19,291.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	74,587.73	43,049.95	0.00	31,537.78	0.00	0.00
27XX Student Transportation Services	68,284.00	61,984.00	0.00	6,300.00	0.00	0.00
31XX Food Services	28,589.46	28,589.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	766.74	766.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,196.33	3,196.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,520.45	0.00	0.00	6,520.45	0.00	0.00
Totals	545,499.20	481,849.82	19,291.15	44,358.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	545,499.20					

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

54 Wheatland 0992 Judith Gap Public Schools

0949 Judith Gap 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	236,775.78	236,775.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,262.71	3,262.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	575.00	575.00	0.00	0.00	0.00	0.00
222X Educational Media Services	6,158.13	6,158.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,018.89	87,018.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,137.99	4,707.77	47,430.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	93,707.36	66,957.22	0.00	26,750.14	0.00	0.00
27XX Student Transportation Services	35,879.16	29,579.16	0.00	6,300.00	0.00	0.00
31XX Food Services	12,228.76	12,228.76	0.00	0.00	0.00	0.00
33XX Community Services	1,407.23	1,407.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,707.67	2,707.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,866.47	13,866.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,900.00	0.00	0.00	12,900.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,805.15	0.00	0.00	7,805.15	0.00	0.00
Totals	566,430.30	465,244.79	47,430.22	53,755.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	566,430.30					

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	LE 0948 Judith Gap Elem	Indirect/Direct	19,291.15 / 481,849.82	4.00%	<input type="text"/>		
	LE 0949 Judith Gap H S	Indirect/Direct	47,430.22 / 465,244.79	10.19%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
	0948 Judith Gap Elem		0.0543	0.0411	0.0508	0.0444	4.00%
	0949 Judith Gap H S		0.1044	0.1261	0.1375	0.1119	10.19%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
	0948 Judith Gap Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0949 Judith Gap 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	
	0948 Judith Gap Elem		0.0543	0.0411	0.0508	0.0444	<input type="text"/>
	0949 Judith Gap H S		0.1044	0.1261	0.1375	0.1119	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0948 Judith Gap Elem					4.38%	<input type="text"/>
	0949 Judith Gap H S					11.05%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0992 Judith Gap Public Schools					7.72%	<input type="text"/>

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