



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

09 Custer 0172 Miles City Elem

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,646,698.74	4,635,932.76	3,965.98	6,800.00	0.00	0.00
21XX Support Services - Students	277,127.82	272,801.96	4,325.86	0.00	0.00	0.00
221X Improvement of Instruction Services	360.34	360.34	0.00	0.00	0.00	0.00
222X Educational Media Services	238,489.62	238,489.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,168.91	147,168.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	567,096.33	562,899.49	4,196.84	0.00	0.00	0.00
25XX Support Services - Business	113,333.26	0.00	113,333.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	633,294.69	628,516.48	4,778.21	0.00	0.00	0.00
27XX Student Transportation Services	62,027.21	62,027.21	0.00	0.00	0.00	0.00
31XX Food Services	190,379.60	167,053.23	0.00	23,326.37	0.00	0.00
34XX Extracurricular - Activities	5,391.09	5,391.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	81,512.17	81,512.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	120,000.00	0.00	XXXXXXXXXXXX	120,000.00	0.00	0.00
Totals	7,082,879.78	6,802,153.26	130,600.15	150,126.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	7,082,879.78					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 130,600.15/6,802,153.26		1.92%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		1.92%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		1.92%	%		

See Example on Page 6 of Instructions.

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 Jim Oberembt at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

09 Custer 0173 Kircher 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	188,866.55	188,866.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,780.50	19,780.50	0.00	0.00	0.00	0.00
222X Educational Media Services	770.60	770.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	154.00	154.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,650.00	2,650.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,604.16	0.00	17,604.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,997.70	18,997.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	12,807.40	12,807.40	0.00	0.00	0.00	0.00
31XX Food Services	22,862.85	22,862.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	896.75	0.00	XXXXXXXXXX	896.75	0.00	0.00
62XX Resources Transferred to Other School Districts or 9999 Undistributed	11,918.16 19,899.74	0.00 19,899.74	XXXXXXXXXX 0.00	11,918.16 0.00	0.00 0.00	0.00 0.00
Totals	317,208.41	286,789.34	17,604.16	12,814.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	317,208.41					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 17,604.16/286,789.34		6.14%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		6.14%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		6.14%	%		

See Example on Page 6 of Instructions.

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 Jim Oberembt at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

09 Custer 0177 Trail Creek 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	43,241.20	43,241.20	0.00	0.00	0.00	0.00
222X Educational Media Services	94.57	94.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,167.38	0.00	2,167.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,298.27	4,298.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,567.60	1,567.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	780.12	0.00	XXXXXXXXXX	780.12	0.00	0.00
Totals	52,149.14	49,201.64	2,167.38	780.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	52,149.14					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,167.38/49,201.64		4.41%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		4.41%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		4.41%	%		

See Example on Page 6 of Instructions.

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 Jim Oberembt at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

09 Custer 0179 Spring Creek 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	33,231.61	33,231.61	0.00	0.00	0.00	0.00
222X Educational Media Services	319.38	319.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,465.60	0.00	2,465.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,554.28	11,554.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,633.32	5,633.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	933.47	0.00	XXXXXXXXXX	933.47	0.00	0.00
Totals	54,137.66	50,738.59	2,465.60	933.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	54,137.66					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,465.60/50,738.59		4.86%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		4.86%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		4.86%	%		

See Example on Page 6 of Instructions.

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 Jim Oberembt at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

09 Custer 0182 Cottonwood 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	39,417.27	39,417.27	0.00	0.00	0.00	0.00
222X Educational Media Services	994.71	994.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,233.59	0.00	2,233.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,195.90	8,195.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,132.00	4,132.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,120.17	0.00	XXXXXXXXXX	1,120.17	0.00	0.00
Totals	56,093.64	52,739.88	2,233.59	1,120.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	56,093.64					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,233.59/52,739.88		4.24%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		4.24%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		4.24%	%		

See Example on Page 6 of Instructions.

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 Jim Oberembt at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

09 Custer 0187 Kinsey 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	210,085.84	210,085.84	0.00	0.00	0.00	0.00
21XX Support Services - Students	257.25	257.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	375.00	375.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,030.87	0.00	13,030.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,229.84	41,221.85	0.00	1,007.99	0.00	0.00
27XX Student Transportation Services	38,282.70	38,282.70	0.00	0.00	0.00	0.00
31XX Food Services	24,088.24	24,088.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	12,134.85	0.00	XXXXXXXXXX	12,134.85	0.00	0.00
Totals	340,484.59	314,310.88	13,030.87	13,142.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	340,484.59	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 13,030.87/314,310.88		4.15%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		4.15%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		4.15%	%		

See Example on Page 6 of Instructions.

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 Jim Oberembt at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

09 Custer 0192 Custer 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	2,176,784.46	2,176,489.98	294.48	0.00	0.00	0.00
21XX Support Services - Students	298,248.47	298,248.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	421.17	421.17	0.00	0.00	0.00	0.00
222X Educational Media Services	103,520.19	103,520.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,434.08	100,434.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	359,155.70	359,155.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,794.69	0.00	81,794.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	490,366.43	490,366.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	222,268.48	200,796.38	0.00	21,472.10	0.00	0.00
34XX Extracurricular - Activities	30,770.48	30,770.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	215,622.49	215,622.49	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,745.00	0.00	XXXXXXXXXX	41,745.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of I	79,991.98	0.00	XXXXXXXXXX	0.00	79,991.98	0.00
Totals	4,201,123.62	3,975,825.37	82,089.17	63,217.10	79,991.98	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,201,123.62					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 82,089.17/3,975,825.37		2.06%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.06%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		2.06%	%		

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

09 Custer 1232 Twin Buttes 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	47,245.94	47,245.94	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,324.23	3,624.23	0.00	700.00	0.00	0.00
25XX Support Services - Business	1,865.30	0.00	1,865.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,658.33	9,046.26	0.00	4,612.07	0.00	0.00
27XX Student Transportation Services	4,508.50	4,508.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,733.56	0.00	XXXXXXXXXX	1,733.56	0.00	0.00
Totals	73,335.86	64,424.93	1,865.30	7,045.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	73,335.86					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,865.30/64,424.93		2.90%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.90%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		2.90%	%		

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

09 Custer 1238 S H 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	37,562.74	37,562.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,500.00	0.00	0.00	1,500.00	0.00	0.00
23XX Support Services - General Administration	2,741.50	2,741.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	767.72	0.00	767.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,926.86	9,926.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,492.50	2,492.50	0.00	0.00	0.00	0.00
28XX Support Services - Central	600.00	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,733.55	0.00	XXXXXXXXXX	1,733.55	0.00	0.00
Totals	57,324.87	52,723.60	767.72	3,233.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	57,324.87	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Line A	Preliminary Indirect Cost Rate [C divided by B] 767.72/52,723.60		Preliminary Rate	Adjusted Rate		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		1.46%	%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		1.46%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		1.46%	%		

See Example on Page 6 of Instructions.

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