



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 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	5,198,995.35	5,195,838.31	3,157.04	0.00	0.00	0.00
21XX Support Services - Students	436,912.58	436,912.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,347.96	14,347.96	0.00	0.00	0.00	0.00
222X Educational Media Services	266,874.00	266,874.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	157,835.85	154,872.69	2,963.16	0.00	0.00	0.00
24XX Support Services - School Administration	623,529.96	623,529.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	133,259.69	0.00	133,259.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	700,158.87	693,997.49	6,161.38	0.00	0.00	0.00
27XX Student Transportation Services	93,265.53	69,265.53	0.00	24,000.00	0.00	0.00
31XX Food Services	265,969.06	265,969.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,899.87	8,899.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,730.66	94,730.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	76,915.00	0.00	XXXXXXXXXXXX	76,915.00	0.00	0.00
<b>Totals</b>	8,071,694.38	7,825,238.11	145,541.27	100,915.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Adjusted Totals</b>	8,071,694.38	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 145,541.27/7,825,238.11		1.86%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		1.86%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		<b>Your Preliminary Rate Is</b>	1.86%	%	

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 With Carry Forward Adjustment For FY2009-10 Using FY08 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	206,661.53	206,661.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	207.08	207.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,187.00	4,187.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,420.12	0.00	18,420.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,750.93	22,750.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	13,125.73	13,125.73	0.00	0.00	0.00	0.00
31XX Food Services	12,536.56	12,536.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	9,773.62	0.00	XXXXXXXXXX	9,773.62	0.00	0.00
<b>Totals</b>	287,662.57	259,468.83	18,420.12	9,773.62	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	287,662.57					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 18,420.12/259,468.83		7.10%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		7.10%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	7.10%	%		

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 With Carry Forward Adjustment For FY2009-10 Using FY08 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	46,288.71	46,288.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,658.49	0.00	2,658.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,279.87	9,279.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,584.00	3,584.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,036.00	0.00	XXXXXXXXXX	1,036.00	0.00	0.00
<b>Totals</b>	62,847.07	59,152.58	2,658.49	1,036.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	62,847.07					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 2,658.49/59,152.58		4.49%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		4.49%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	4.49%	%		

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 With Carry Forward Adjustment For FY2009-10 Using FY08 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	41,801.84	41,801.84	0.00	0.00	0.00	0.00
222X Educational Media Services	90.00	90.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,414.70	0.00	2,414.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,788.68	6,788.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,979.92	5,979.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	828.80	0.00	XXXXXXXXXXXX	828.80	0.00	0.00
<b>Totals</b>	57,903.94	54,660.44	2,414.70	828.80	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	57,903.94					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 2,414.70/54,660.44		4.42%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		4.42%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	4.42%	%		

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 With Carry Forward Adjustment For FY2009-10 Using FY08 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	47,790.38	47,790.38	0.00	0.00	0.00	0.00
222X Educational Media Services	136.38	136.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,051.57	0.00	2,051.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,243.12	6,243.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,663.45	3,663.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,243.20	0.00	XXXXXXXXXXXX	1,243.20	0.00	0.00
<b>Totals</b>	61,128.10	57,833.33	2,051.57	1,243.20	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	61,128.10					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 2,051.57/57,833.33		3.55%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		3.55%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	3.55%	%		

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 With Carry Forward Adjustment For FY2009-10 Using FY08 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	232,274.20	232,274.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	629.45	629.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,059.87	6,059.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,338.77	0.00	11,338.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	48,508.07	48,018.12	0.00	489.95	0.00	0.00
27XX Student Transportation Services	45,397.76	45,397.76	0.00	0.00	0.00	0.00
31XX Food Services	30,074.85	30,074.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	106,096.20	0.00	XXXXXXXXXX	106,096.20	0.00	0.00
62XX Resources Transferred to Other School Districts or	21,604.84	0.00	XXXXXXXXXX	21,604.84	0.00	0.00
<b>Totals</b>	501,984.01	362,454.25	11,338.77	128,190.99	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	501,984.01					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 11,338.77/362,454.25		3.13%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		3.13%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	3.13%	%		

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 With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

09 Custer 0189 S Y 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	511.00	511.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,318.35	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,878.15	1,878.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	579.04	579.04	0.00	0.00	0.00	0.00
<b>Totals</b>	6,286.54	2,968.19	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	6,286.54					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/2,968.19		0.00%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	0.00%	%		

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 With Carry Forward Adjustment For FY2009-10 Using FY08 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	2,394,009.40	2,393,528.17	481.23	0.00	0.00	0.00
21XX Support Services - Students	370,504.64	370,504.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	47.15	47.15	0.00	0.00	0.00	0.00
222X Educational Media Services	104,049.35	104,049.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	133,392.68	113,050.25	1,975.43	18,367.00	0.00	0.00
24XX Support Services - School Administration	396,498.72	396,498.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	91,913.06	0.00	91,913.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	635,998.59	632,098.61	3,899.98	0.00	0.00	0.00
27XX Student Transportation Services	408,324.28	272,424.28	0.00	135,900.00	0.00	0.00
34XX Extracurricular - Activities	55,756.21	55,756.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	232,007.74	232,007.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,625.00	0.00	XXXXXXXXXX	1,625.00	0.00	0.00
<b>Totals</b>	4,824,126.82	4,569,965.12	98,269.70	155,892.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,824,126.82					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 98,269.70/4,569,965.12		2.15%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.15%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	<b>Your Preliminary Rate Is</b>		2.15%	%		

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 With Carry Forward Adjustment For FY2009-10 Using FY08 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	1,538.59	1,538.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	122.94	122.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,291.80	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	966.22	626.22	0.00	340.00	0.00	0.00
27XX Student Transportation Services	5,556.60	5,556.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,543.20	0.00	XXXXXXXXXXXX	1,543.20	0.00	0.00
<b>Totals</b>	11,019.35	7,844.35	0.00	1,883.20	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	11,019.35					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/7,844.35		0.00%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	0.00%	%		

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 With Carry Forward Adjustment For FY2009-10 Using FY08 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	39,036.10	39,036.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93.00	93.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,986.40	0.00	5,204.52	2,738.82	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,025.06	10,025.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,030.30	3,030.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	474.14	474.14	XXXXXXXXXX	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,800.40	0.00	XXXXXXXXXX	1,800.40	0.00	0.00
<b>Totals</b>	64,445.40	52,658.60	5,204.52	4,539.22	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	64,445.40					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 5,204.52/52,658.60		9.88%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		9.88%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	9.88%	%		

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 With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**09 Custer 9692 Big Country Coop**

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	10,372.38	10,372.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	62,759.15	62,759.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,990.56	2,990.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	257.14	257.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,046.48	0.00	1,762.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,181.46	2,181.46	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	273,672.10	0.00	XXXXXXXXXX	273,672.10	0.00	0.00
<b>Totals</b>	354,279.27	78,560.69	1,762.54	273,672.10	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	354,279.27					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 1,762.54/78,560.69		2.24%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.24%	%		
	C2 Enter FY08 rate () or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	2.24%	%		

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.