



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

09 Custer 0172 Miles City 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	5,217,108.16	5,214,439.80	2,668.36	0.00	0.00	0.00
21XX Support Services - Students	336,466.73	336,158.51	308.22	0.00	0.00	0.00
221X Improvement of Instruction Services	24,641.26	24,641.26	0.00	0.00	0.00	0.00
222X Educational Media Services	268,491.17	268,491.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	157,354.28	157,354.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	682,921.64	674,946.08	7,975.56	0.00	0.00	0.00
25XX Support Services - Business	156,943.56	0.00	156,943.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	694,076.59	681,372.29	12,704.30	0.00	0.00	0.00
27XX Student Transportation Services	59,154.95	59,154.95	0.00	0.00	0.00	0.00
31XX Food Services	293,933.15	293,933.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,073.42	9,073.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	93,344.80	93,344.80	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	214,371.78	0.00	XXXXXXXXXXXX	214,371.78	0.00	0.00
Totals	8,207,881.49	7,812,909.71	180,600.00	214,371.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	8,207,881.49					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 180,600.00/7,812,909.71		2.31%	%		
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		2.31%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 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-.					
	Your Preliminary Rate Is		2.31%	%		

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 FY2010-11 Using FY09 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	202,792.14	200,306.15	0.00	2,485.99	0.00	0.00
21XX Support Services - Students	318.87	318.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,070.50	1,070.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	700.00	700.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,760.08	0.00	18,760.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	38,107.84	27,936.87	0.00	10,170.97	0.00	0.00
27XX Student Transportation Services	44,657.90	44,657.90	0.00	0.00	0.00	0.00
31XX Food Services	23,545.20	23,545.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	10,212.04	0.00	XXXXXXXXXX	10,212.04	0.00	0.00
Totals	340,164.57	298,535.49	18,760.08	22,869.00	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	340,164.57	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 18,760.08/298,535.49		6.28%	%		
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		6.28%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 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-					
		Your Preliminary Rate Is	6.28%	%		

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 FY2010-11 Using FY09 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	48,767.59	47,928.60	0.00	838.99	0.00	0.00
25XX Support Services - Business	3,382.86	0.00	3,382.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,182.49	8,012.25	0.00	1,170.24	0.00	0.00
27XX Student Transportation Services	3,560.90	3,560.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,662.39	0.00	XXXXXXXXXX	13,662.39	0.00	0.00
62XX Resources Transferred to Other School Districts or	957.38	0.00	XXXXXXXXXX	957.38	0.00	0.00
Totals	79,513.61	59,501.75	3,382.86	16,629.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	79,513.61					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,382.86/59,501.75		5.69%	%		
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		5.69%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 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-					
		Your Preliminary Rate Is	5.69%	%		

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 FY2010-11 Using FY09 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	37,615.36	37,615.36	0.00	0.00	0.00	0.00
222X Educational Media Services	159.30	159.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,366.05	0.00	3,366.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,521.56	6,521.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,631.90	4,631.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,225.00	0.00	XXXXXXXXXX	32,225.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	957.38	0.00	XXXXXXXXXX	957.38	0.00	0.00
Totals	85,476.55	48,928.12	3,366.05	33,182.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	85,476.55					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,366.05/48,928.12		6.88%	%		
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		6.88%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 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-					
		Your Preliminary Rate Is	6.88%	%		

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 FY2010-11 Using FY09 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	41,461.28	41,461.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,201.77	2,201.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,111.57	0.00	3,111.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,226.30	7,226.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,514.95	5,514.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4.50	4.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,595.63	0.00	XXXXXXXXXX	1,595.63	0.00	0.00
Totals	61,116.00	56,408.80	3,111.57	1,595.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	61,116.00					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,111.57/56,408.80		5.52%	%		
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		5.52%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 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-					
		Your Preliminary Rate Is	5.52%	%		

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 With Carry Forward Adjustment For FY2010-11 Using FY09 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	246,585.82	246,585.82	0.00	0.00	0.00	0.00
222X Educational Media Services	1,732.10	1,732.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,372.00	4,372.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,048.42	0.00	14,048.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	72,492.49	66,260.01	0.00	6,232.48	0.00	0.00
27XX Student Transportation Services	56,509.23	56,509.23	0.00	0.00	0.00	0.00
31XX Food Services	27,235.30	27,235.30	0.00	0.00	0.00	0.00
33XX Community Services	1,579.89	1,579.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,855.87	0.00	XXXXXXXXXX	17,855.87	0.00	0.00
62XX Resources Transferred to Other School Districts or	23,615.31	0.00	XXXXXXXXXX	23,615.31	0.00	0.00
Totals	466,026.43	404,274.35	14,048.42	47,703.66	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	466,026.43	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Line A	Preliminary Indirect Cost Rate [C divided by B] 14,048.42/404,274.35		3.47%	%		
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		3.47%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 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-					
	Your Preliminary Rate Is		3.47%	%		

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 FY2010-11 Using FY09 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	47,996.80	47,996.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,161.85	0.00	4,161.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,478.32	5,520.45	0.00	6,957.87	0.00	0.00
27XX Student Transportation Services	577.15	577.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,595.63	0.00	XXXXXXXXXX	1,595.63	0.00	0.00
Totals	66,809.75	54,094.40	4,161.85	8,553.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	66,809.75					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 4,161.85/54,094.40		7.69%	%		
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		7.69%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 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-					
		Your Preliminary Rate Is	7.69%	%		

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 FY2010-11 Using FY09 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	2,472,973.25	2,472,201.67	771.58	0.00	0.00	0.00
21XX Support Services - Students	350,419.47	350,419.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,220.86	1,220.86	0.00	0.00	0.00	0.00
222X Educational Media Services	110,294.73	110,294.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,070.08	108,070.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	556,063.07	556,063.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	127,196.47	0.00	127,196.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	627,200.09	627,134.09	66.00	0.00	0.00	0.00
27XX Student Transportation Services	280,146.66	280,146.66	0.00	0.00	0.00	0.00
31XX Food Services	12,704.14	12,704.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	53,193.46	53,193.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	261,527.73	261,527.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	270,114.06	0.00	XXXXXXXXXXXX	270,114.06	0.00	0.00
Totals	5,231,124.07	4,832,975.96	128,034.05	270,114.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	5,231,124.07					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 128,034.05/4,832,975.96		2.65%	%		
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		2.65%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 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-.					
	Your Preliminary Rate Is		2.65%	%		

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 FY2010-11 Using FY09 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	330.00	330.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	908.65	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	729.25	389.25	0.00	340.00	0.00	0.00
27XX Student Transportation Services	5,716.90	5,716.90	0.00	0.00	0.00	0.00
Totals	7,684.80	6,436.15	0.00	340.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,684.80					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/6,436.15		0.00%	%		
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		0.00%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 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-					
		Your Preliminary Rate Is	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 FY2010-11 Using FY09 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	44,568.36	44,195.86	0.00	372.50	0.00	0.00
25XX Support Services - Business	4,873.55	0.00	4,873.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,369.55	5,369.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,769.55	2,769.55	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,848.00	1,749.86	XXXXXXXXXX	98.14	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,595.63	0.00	XXXXXXXXXX	1,595.63	0.00	0.00
Totals	61,024.64	54,084.82	4,873.55	2,066.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	61,024.64					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 4,873.55/54,084.82		9.01%	%		
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		9.01%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 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-.					
		Your Preliminary Rate Is	9.01%	%		

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 FY2010-11 Using FY09 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	12,169.04	12,169.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	321,112.13	321,112.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	213.67	213.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,913.11	0.00	1,913.11	0.00	0.00	0.00
Totals	335,407.95	333,494.84	1,913.11	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	335,407.95					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,913.11/333,494.84		0.57%	%		
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		0.57%	%		
	C2 Enter FY09 rate () or 0.00% if no FY09 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-.					
		Your Preliminary Rate Is	0.57%	%		

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.