



## Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2011-12 Using FY10 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	5,493,301.55	5,491,705.46	1,596.09	0.00	0.00	0.00
21XX Support Services - Students	374,195.19	374,195.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	64,644.58	64,644.58	0.00	0.00	0.00	0.00
222X Educational Media Services	293,714.14	293,714.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	169,368.70	159,818.70	0.00	9,550.00	0.00	0.00
24XX Support Services - School Administration	680,880.03	680,880.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	153,581.13	0.00	153,581.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	695,049.57	692,963.98	2,085.59	0.00	0.00	0.00
27XX Student Transportation Services	58,925.04	58,925.04	0.00	0.00	0.00	0.00
31XX Food Services	285,093.67	285,093.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,211.98	10,211.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,767.34	99,767.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	720,521.69	0.00	0.00	720,521.69	0.00	0.00
<b>Totals</b>	9,099,254.61	8,211,920.11	157,262.81	730,071.69	0.00	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 FY2011-12 Using FY10 Expenditures

09 Custer 0172 Miles City Elem

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX		XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX				
<b>Adjusted Totals</b>	9,099,254.61				

	Preliminary Rate	Adjusted Rate
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 157,262.81/8,211,920.11	1.92%	%
<b>Line B</b> Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%
<b>Line C</b> Carry Forward Adjustment:		
<b>C1</b> Enter greater of line A or B	1.92%	%
<b>C2</b> Enter FY10 rate (0.00%) or 0.00% if no FY10 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>	1.92%	%

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 FY2011-12 Using FY10 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	212,447.93	212,447.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,296.44	3,296.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	842.19	842.19	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	18,457.81	0.00	18,457.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	37,324.34	37,079.43	244.91	0.00	0.00	0.00
27XX Student Transportation Services	48,104.21	48,104.21	0.00	0.00	0.00	0.00
31XX Food Services	14,119.94	14,119.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,430.05	0.00	0.00	14,430.05	0.00	0.00
9999 Undistributed	4,862.00	4,862.00	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>354,584.91</b>	<b>321,452.14</b>	<b>18,702.72</b>	<b>14,430.05</b>	<b>0.00</b>	<b>0.00</b>

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 FY2011-12 Using FY10 Expenditures

**09 Custer 0173 Kircher Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	354,584.91					

	Preliminary Rate	Adjusted Rate
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 18,702.72/321,452.14	5.82%	<input style="width: 80px; height: 20px;" type="text"/> %
<b>Line B</b> Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		<input style="width: 80px; height: 20px;" type="text"/> %
<b>Line C</b> Carry Forward Adjustment:		
<b>C1</b> Enter greater of line A or B	5.82%	<input style="width: 80px; height: 20px;" type="text"/> %
<b>C2</b> Enter FY10 rate (0.00%) or 0.00% if no FY10 rate	0.00%	0.00%
If C2 is -0-, enter -0-, otherwise subtract C2 from C1	0.00%	<input style="width: 80px; height: 20px;" type="text"/> %
<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>	5.82%	<input style="width: 80px; height: 20px;" type="text"/> %

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 FY2011-12 Using FY10 Expenditures

09 Custer 0177 Trail Creek Elem

		Excluded Costs					
Expenditure Function		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX	Instruction	51,897.50	51,897.50	0.00	0.00	0.00	0.00
25XX	Support Services - Business	2,982.99	0.00	2,982.99	0.00	0.00	0.00
26XX	Operation and Maintenance of Plant Services	8,640.95	8,640.95	0.00	0.00	0.00	0.00
27XX	Student Transportation Services	3,561.25	3,561.25	0.00	0.00	0.00	0.00
4XXX	Facilities Acquisition and Construction Services	11,400.00	0.00	0.00	11,400.00	0.00	0.00
<b>Totals</b>		78,482.69	64,099.70	2,982.99	11,400.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>		XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>		XXXXXXXXXX					
<b>Adjusted Totals</b>		78,482.69					

  

	Preliminary Rate	Adjusted Rate
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 2,982.99/64,099.70	4.65%	%
<b>Line B</b> Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%
<b>Line C</b> Carry Forward Adjustment:		
<b>C1</b> Enter greater of line A or B	4.65%	%
<b>C2</b> Enter FY10 rate (0.00%) or 0.00% if no FY10 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>	%
	4.65%	%

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 FY2011-12 Using FY10 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	53,261.79	53,261.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,837.65	0.00	2,837.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,623.18	4,623.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,625.88	4,625.88	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,365.00	0.00	0.00	17,365.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	62.67	0.00	0.00	62.67	0.00	0.00
<b>Totals</b>	82,776.17	62,510.85	2,837.65	17,427.67	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	82,776.17					

		Preliminary Rate	Adjusted Rate
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 2,837.65/62,510.85	4.54%	%
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%
<b>Line C</b>	Carry Forward Adjustment:		
	<b>C1</b> Enter greater of line A or B	4.54%	%
	<b>C2</b> Enter FY10 rate (0.00%) or 0.00% if no FY10 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> 4.54%	%

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 FY2011-12 Using FY10 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	16,023.16	16,023.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,731.05	134.13	2,596.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,712.64	6,712.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,408.30	3,408.30	0.00	0.00	0.00	0.00
<b>Totals</b>	28,875.15	26,278.23	2,596.92	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	28,875.15					

  

	Preliminary Rate	Adjusted Rate
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 2,596.92/26,278.23	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 FY10 rate (0.00%) or 0.00% if no FY10 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 FY2011-12 Using FY10 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	284,021.31	284,021.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	554.75	554.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	550.74	550.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,361.52	84.87	15,276.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	54,196.98	44,746.81	0.00	9,450.17	0.00	0.00
27XX Student Transportation Services	58,580.65	58,580.65	0.00	0.00	0.00	0.00
31XX Food Services	35,316.78	35,316.78	0.00	0.00	0.00	0.00
33XX Community Services	4,700.00	4,700.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,470.00	0.00	0.00	18,470.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	38,130.89	0.00	0.00	38,130.89	0.00	0.00
<b>Totals</b>	<b>509,883.62</b>	<b>428,555.91</b>	<b>15,276.65</b>	<b>66,051.06</b>	<b>0.00</b>	<b>0.00</b>

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 FY2011-12 Using FY10 Expenditures

09 Custer 0187 Kinsey Elem

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX		XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX				
<b>Adjusted Totals</b>	509,883.62				

	Preliminary Rate	Adjusted Rate
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 15,276.65/428,555.91	3.56%	%
<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	3.56%	%
C2 Enter FY10 rate (0.00%) or 0.00% if no FY10 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>	3.56%	%

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 FY2011-12 Using FY10 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	43,484.66	43,484.66	0.00	0.00	0.00	0.00
222X Educational Media Services	13.00	13.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,147.64	0.00	3,147.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,110.16	3,110.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,250.69	1,250.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	646.67	0.00	0.00	646.67	0.00	0.00
<b>Totals</b>	51,652.82	47,858.51	3,147.64	646.67	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	51,652.82					

		Preliminary Rate	Adjusted Rate
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,147.64/47,858.51	6.58%	%
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%
<b>Line C</b>	Carry Forward Adjustment:		
	<b>C1</b> Enter greater of line A or B	6.58%	%
	<b>C2</b> Enter FY10 rate (0.00%) or 0.00% if no FY10 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> 6.58%	%

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 FY2011-12 Using FY10 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	2,384,612.58	2,383,368.49	1,244.09	0.00	0.00	0.00
21XX Support Services - Students	353,263.79	353,263.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	840.02	840.02	0.00	0.00	0.00	0.00
222X Educational Media Services	110,844.27	110,844.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	145,739.16	107,579.16	0.00	38,160.00	0.00	0.00
24XX Support Services - School Administration	413,085.08	413,085.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	104,767.32	0.00	104,767.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	616,357.05	616,357.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	293,402.30	293,402.30	0.00	0.00	0.00	0.00
31XX Food Services	303.06	303.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	55,321.56	55,321.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	259,759.39	259,759.39	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	214,713.00	0.00	0.00	214,713.00	0.00	0.00
<b>Totals</b>	4,953,008.58	4,594,124.17	106,011.41	252,873.00	0.00	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 FY2011-12 Using FY10 Expenditures

09 Custer 0192 Custer County H S

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,953,008.58					

	Preliminary Rate	Adjusted Rate
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 106,011.41/4,594,124.17	2.31%	%
<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	2.31%	%
C2 Enter FY10 rate (0.00%) or 0.00% if no FY10 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>	2.31%	%

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 FY2011-12 Using FY10 Expenditures

09 Custer 1238 S H Elem

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	47,620.22	47,620.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,382.83	0.00	4,382.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,302.54	4,302.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,863.54	1,863.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	447.34	0.00	0.00	447.34	0.00	0.00
<b>Totals</b>	58,616.47	53,786.30	4,382.83	447.34	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	58,616.47					

  

	Preliminary Rate	Adjusted Rate
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 4,382.83/53,786.30	8.15%	%
<b>Line B</b> Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%
<b>Line C</b> Carry Forward Adjustment:		
<b>C1</b> Enter greater of line A or B	8.15%	%
<b>C2</b> Enter FY10 rate (0.00%) or 0.00% if no FY10 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>	8.15%

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.