



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

0133 Fort Benton 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	1,054,969.11	1,054,969.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,947.56	1,947.56	0.00	0.00	0.00	0.00
222X Educational Media Services	41,268.64	41,268.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,249.45	95,249.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,006.95	101,006.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,761.98	0.00	53,761.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	272,661.06	272,661.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,801.93	50,801.93	0.00	0.00	0.00	0.00
31XX Food Services	107,709.98	107,709.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,082.25	9,082.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,238.31	25,238.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,500.00	0.00	0.00	13,500.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,998.45	0.00	0.00	2,998.45	0.00	0.00
Totals	1,830,195.67	1,759,935.24	53,761.98	16,498.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,830,195.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

0134 Fort Benton 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	640,703.90	640,703.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	66,692.00	66,692.00	0.00	0.00	0.00	0.00
222X Educational Media Services	34,230.16	34,230.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	123,453.08	123,453.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,729.21	26,729.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	148,233.10	24,115.00	124,118.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,868.33	235,868.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	293,730.93	293,730.93	0.00	0.00	0.00	0.00
31XX Food Services	10,565.29	10,565.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,557.44	38,557.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	110,374.99	110,374.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,000.00	0.00	0.00	6,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,739.43	0.00	0.00	1,739.43	0.00	0.00
Totals	1,736,877.86	1,605,020.33	124,118.10	7,739.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,736,877.86					

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

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0133 Fort Benton Elem	Indirect/Direct	53,761.98 / 1,759,935.24	3.05%	<input type="text"/>		
	LE 0134 Fort Benton H S	Indirect/Direct	124,118.10 / 1,605,020.33	7.73%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
		0133 Fort Benton Elem	0.0387	0.0457	0.0418	0.0354	3.05%
		0134 Fort Benton H S	0.0441	0.0684	0.0754	0.0593	7.73%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
		0133 Fort Benton Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0134 Fort Benton H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
		0133 Fort Benton Elem	0.0387	0.0457	0.0418	0.0354	<input type="text"/>
		0134 Fort Benton H S	0.0441	0.0684	0.0754	0.0593	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
		0133 Fort Benton Elem				3.65%	<input type="text"/>
		0134 Fort Benton H S				6.17%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0307 Fort Benton Public Schls				4.91%	<input type="text"/>

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0310 Big Sandy Public Schools

0137 Big Sandy 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	689,497.79	689,497.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	465.91	465.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,888.68	3,888.68	0.00	0.00	0.00	0.00
222X Educational Media Services	3,006.41	3,006.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,995.64	45,995.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,167.35	33,167.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,028.17	0.00	29,028.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	158,898.63	130,723.35	0.00	28,175.28	0.00	0.00
27XX Student Transportation Services	180,833.62	149,833.62	0.00	31,000.00	0.00	0.00
31XX Food Services	110,713.28	110,713.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,233.21	4,233.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,953.38	12,953.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,689.73	0.00	0.00	1,689.73	0.00	0.00
Totals	1,274,371.80	1,184,478.62	29,028.17	60,865.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,274,371.80					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0310 Big Sandy Public Schools

0138 Big Sandy 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	469,856.28	469,856.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,118.32	2,118.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,111.46	43,111.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	69,646.90	69,646.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,957.84	0.00	14,957.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,344.33	162,344.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	156,107.32	125,107.32	0.00	31,000.00	0.00	0.00
31XX Food Services	19,101.23	19,101.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,812.04	27,812.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,253.97	69,253.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	944.26	0.00	0.00	944.26	0.00	0.00
Totals	1,035,253.95	988,351.85	14,957.84	31,944.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,035,253.95					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0310 Big Sandy Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0137 Big Sandy Elem	Indirect/Direct	29,028.17 / 1,184,478.62	2.45%	<input type="text"/>		
	LE 0138 Big Sandy H S	Indirect/Direct	14,957.84 / 988,351.85	1.51%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
	0137 Big Sandy Elem		0.0320	0.0299	0.0351	0.0279	2.45%
	0138 Big Sandy H S		0.0231	0.0249	0.0292	0.0282	1.51%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
	0137 Big Sandy Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0138 Big Sandy H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
	0137 Big Sandy Elem		0.0320	0.0299	0.0351	0.0279	<input type="text"/>
	0138 Big Sandy H S		0.0231	0.0249	0.0292	0.0282	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0137 Big Sandy Elem					2.84%	<input type="text"/>
	0138 Big Sandy H S					2.29%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0310 Big Sandy Public Schools					2.57%	<input type="text"/>

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0310 Big Sandy Public Schools

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0317 Highwood Public Schools

0145 Highwood 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	491,444.60	491,444.60	0.00	0.00	0.00	0.00
222X Educational Media Services	32,709.24	20,711.24	0.00	11,998.00	0.00	0.00
23XX Support Services - General Administration	57,125.29	57,125.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,305.92	25,305.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,080.63	6,028.71	19,051.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	75,196.60	71,996.60	0.00	3,200.00	0.00	0.00
27XX Student Transportation Services	49,662.07	49,662.07	0.00	0.00	0.00	0.00
31XX Food Services	59,794.59	59,794.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,226.19	6,226.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,652.97	22,652.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,714.29	0.00	0.00	5,714.29	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	44,865.42	2,775.95	0.00	42,089.47	0.00	0.00
Totals	895,777.81	813,724.13	19,051.92	63,001.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	895,777.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0317 Highwood Public Schools

0146 Highwood 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	282,786.10	282,786.10	0.00	0.00	0.00	0.00
222X Educational Media Services	17,928.59	17,928.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,210.51	73,210.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,248.58	13,248.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,217.24	3,011.72	18,205.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	109,627.74	106,427.74	0.00	3,200.00	0.00	0.00
27XX Student Transportation Services	30,517.02	30,517.02	0.00	0.00	0.00	0.00
31XX Food Services	26,620.35	26,620.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,013.97	22,013.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,247.37	69,247.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,888.00	0.00	0.00	1,888.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	861.43	0.00	0.00	861.43	0.00	0.00
Totals	669,166.90	645,011.95	18,205.52	5,949.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	669,166.90					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0317 Highwood Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0145 Highwood Elem	Indirect/Direct	19,051.92 / 813,724.13	2.34%	<input type="text"/>		
	LE 0146 Highwood H S	Indirect/Direct	18,205.52 / 645,011.95	2.82%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
		0145 Highwood Elem	0.0229	0.0192	0.0290	0.0242	2.34%
		0146 Highwood H S	0.0257	0.0251	0.0335	0.0263	2.82%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
		0145 Highwood Elem	0.0000	0.0192	0.0290	0.0292	<input type="text"/>
		0146 Highwood H S	0.0000	0.0251	0.0335	0.0275	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
		0145 Highwood Elem	0.0229	0.0192	0.0290	0.0292	<input type="text"/>
		0146 Highwood H S	0.0257	0.0251	0.0335	0.0275	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
		0145 Highwood Elem				2.35%	<input type="text"/>
		0146 Highwood H S				2.66%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0317 Highwood Public Schools				2.51%	<input type="text"/>

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0317 Highwood Public Schools

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0324 Geraldine Public Schools

0153 Geraldine 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	453,353.01	442,803.01	0.00	10,550.00	0.00	0.00
21XX Support Services - Students	12,334.27	12,334.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	612.00	612.00	0.00	0.00	0.00	0.00
222X Educational Media Services	10,167.42	10,167.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,168.76	73,168.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,678.34	4,031.71	17,646.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	134,847.48	134,847.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,743.21	48,743.21	0.00	0.00	0.00	0.00
31XX Food Services	87,122.88	87,122.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	174.69	174.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,004.00	18,004.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,060.22	0.00	0.00	1,060.22	0.00	0.00
Totals	861,266.28	832,009.43	17,646.63	11,610.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	861,266.28					

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

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0324 Geraldine Public Schools

0154 Geraldine 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	333,619.54	333,619.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,407.08	12,407.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	293.00	293.00	0.00	0.00	0.00	0.00
222X Educational Media Services	9,940.49	9,940.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,527.47	69,527.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,474.78	2,559.92	16,914.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	125,423.91	125,423.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,590.02	47,590.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,432.00	23,432.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,851.17	46,851.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	646.07	0.00	0.00	646.07	0.00	0.00
Totals	689,205.53	671,644.60	16,914.86	646.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	689,205.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0324 Geraldine Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0153 Geraldine Elem	Indirect/Direct	17,646.63 / 832,009.43	2.12%	<input type="text"/>		
	LE 0154 Geraldine H S	Indirect/Direct	16,914.86 / 671,644.60	2.52%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
	0153 Geraldine Elem		0.0205	0.0220	0.0225	0.0186	2.12%
	0154 Geraldine H S		0.0247	0.0238	0.0250	0.0237	2.52%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
	0153 Geraldine Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0154 Geraldine H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
	0153 Geraldine Elem		0.0205	0.0220	0.0225	0.0186	<input type="text"/>
	0154 Geraldine H S		0.0247	0.0238	0.0250	0.0237	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0153 Geraldine Elem					1.99%	<input type="text"/>
	0154 Geraldine H S					2.33%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0324 Geraldine Public Schools					2.16%	<input type="text"/>

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0324 Geraldine Public Schools

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0329 Carter Elementary

0159 Carter 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	57,682.07	57,682.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	18.88	18.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,110.95	1,110.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,028.63	0.00	10,028.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,820.14	20,820.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	735.00	735.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,735.00	0.00	0.00	1,735.00	0.00	0.00
Totals	92,130.67	80,367.04	10,028.63	1,735.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	92,130.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0329 Carter Elementary

Line A	Indirect/Direct	10,028.63 /	80,367.04	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0159 Carter Elem				12.48%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0159 Carter Elem	0.1014	0.0733	0.0722	0.0957	12.48%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0159 Carter Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0159 Carter Elem	0.1014	0.0733	0.0722	0.0957	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0159 Carter Elem					8.88%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0329 Carter Elementary	Your Preliminary Rate by School System (SS) is:				8.88%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0331 Knees Elementary

0161 Knees 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	98,342.91	98,342.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	220.51	220.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,477.56	1,477.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,991.99	17,991.99	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,034.51	28,034.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,614.40	0.00	0.00	3,614.40	0.00	0.00
Totals	149,681.88	146,067.48	0.00	3,614.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	149,681.88					

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

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0331 Knees Elementary

Line A	Indirect/Direct	0.00 /	146,067.48	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0161 Knees Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0161 Knees Elem	0.0000	0.0000	0.0000	0.0018	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0161 Knees Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0161 Knees Elem	0.0000	0.0000	0.0000	0.0018	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0161 Knees Elem					0.03%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0331 Knees Elementary	Your Preliminary Rate by School System (SS) is:				0.03%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0341 Benton Lake Elementary

0171 Benton Lake 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	45,469.32	45,469.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,163.62	13,163.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,634.34	11,634.34	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,524.07	17,524.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,168.66	5,168.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,606.40	0.00	0.00	1,606.40	0.00	0.00
Totals	94,566.41	92,960.01	0.00	1,606.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	94,566.41					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

08 Chouteau 0341 Benton Lake Elementary

Line A	Indirect/Direct	0.00 /	92,960.01	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0171 Benton Lake Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0171 Benton Lake Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0341 Benton Lake Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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