



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

09 Custer 0342 Miles City Public Schools

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	5,750,425.87	5,750,425.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	446,065.91	446,065.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	39,399.01	39,399.01	0.00	0.00	0.00	0.00
222X Educational Media Services	218,474.48	218,474.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	161,898.82	156,498.82	0.00	5,400.00	0.00	0.00
24XX Support Services - School Administration	714,779.34	714,779.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	153,593.58	0.00	153,593.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	724,737.02	724,737.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,261.43	67,261.43	0.00	0.00	0.00	0.00
31XX Food Services	294,034.21	294,034.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,481.50	9,481.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	103,359.17	103,359.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	293,655.17	0.00	0.00	293,655.17	0.00	0.00
Totals	8,977,165.51	8,524,516.76	153,593.58	299,055.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,977,165.51					

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

09 Custer 0342 Miles City Public Schools

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	2,446,525.27	2,417,710.02	0.00	28,815.25	0.00	0.00
21XX Support Services - Students	396,694.75	396,694.75	0.00	0.00	0.00	0.00
222X Educational Media Services	115,996.02	115,996.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	124,666.85	103,193.85	0.00	21,473.00	0.00	0.00
24XX Support Services - School Administration	447,795.22	447,795.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	102,421.02	0.00	102,421.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	673,045.14	673,045.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	266,236.61	266,236.61	0.00	0.00	0.00	0.00
31XX Food Services	1,581.54	1,581.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	59,015.84	59,015.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	278,557.43	278,557.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	173,992.00	0.00	0.00	173,992.00	0.00	0.00
Totals	5,086,527.69	4,759,826.42	102,421.02	224,280.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,086,527.69					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

09 Custer 0342 Miles City Public Schools

Line A		2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0172 Miles City Elem	Indirect/Direct 153,593.58 / 8,524,516.76	1.80%	<input type="text"/>		
	LE 0192 Custer County H S	Indirect/Direct 102,421.02 / 4,759,826.42	2.15%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0172 Miles City Elem	0.0172	0.0186	0.0231	0.0192	1.80%
	0192 Custer County H S	0.0182	0.0215	0.0265	0.0231	2.15%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0172 Miles City Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0192 Custer County 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	
	0172 Miles City Elem	0.0172	0.0186	0.0231	0.0192	<input type="text"/>
	0192 Custer County H S	0.0182	0.0215	0.0265	0.0231	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0172 Miles City Elem				1.83%	<input type="text"/>
	0192 Custer County H S				2.11%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0342 Miles City Public Schools				1.97%	<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

09 Custer 0342 Miles City 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

09 Custer 0343 Kircher Elementary

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	222,572.95	222,572.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,531.54	6,531.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,938.00	2,938.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,525.00	1,525.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,625.65	0.00	18,625.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,674.28	21,674.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	43,264.19	43,264.19	0.00	0.00	0.00	0.00
31XX Food Services	10,409.77	10,409.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,719.04	0.00	0.00	14,719.04	0.00	0.00
Totals	342,260.42	308,915.73	18,625.65	14,719.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	342,260.42					

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

For FY2012-13 Using FY11 Expenditures

09 Custer 0343 Kircher Elementary

Line A	Indirect/Direct	18,625.65 /	308,915.73	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0173 Kircher Elem				6.03%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0173 Kircher Elem	0.0826	0.0710	0.0628	0.0582	6.03%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0173 Kircher 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		
	0173 Kircher Elem	0.0826	0.0710	0.0628	0.0582	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0173 Kircher Elem					6.36%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0343 Kircher Elementary	Your Preliminary Rate by School System (SS) is:			6.36%	<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

09 Custer 0347 Trail Creek Elementary

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	50,400.51	50,400.51	0.00	0.00	0.00	0.00
222X Educational Media Services	123.49	123.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,344.56	0.00	4,344.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,732.14	8,732.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,529.00	4,529.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	21,840.54	0.00	0.00	21,840.54	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,710.29	0.00	0.00	4,710.29	0.00	0.00
Totals	94,680.53	63,785.14	4,344.56	26,550.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	94,680.53					

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

09 Custer 0347 Trail Creek Elementary

Line A	Indirect/Direct	4,344.56 /	63,785.14	2013 Calculated Rate	6.81%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0177 Trail Creek Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0177 Trail Creek Elem	0.0438	0.0449	0.0569	0.0465	6.81%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0177 Trail Creek Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0177 Trail Creek Elem	0.0438	0.0449	0.0569	0.0465		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0177 Trail Creek Elem					4.94%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0347 Trail Creek Elementary	Your Preliminary Rate by School System (SS) is:				4.94%	
		This same rate is applied to both EL and HS in the same SS.					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

09 Custer 0349 Spring Creek Elementary

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	48,268.33	48,268.33	0.00	0.00	0.00	0.00
222X Educational Media Services	153.63	153.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,760.84	0.00	4,760.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,128.33	8,128.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,489.36	3,489.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,734.32	0.00	0.00	1,734.32	0.00	0.00
Totals	66,534.81	60,039.65	4,760.84	1,734.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	66,534.81					

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

09 Custer 0349 Spring Creek Elementary

Line A	Indirect/Direct	4,760.84 /	60,039.65	2013 Calculated Rate	7.93%	2013 Reclassified Rate *	Requested Reclassified Rate **
<div style="border: 1px solid black; width: 100px; height: 20px; margin: auto;"></div>							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0179 Spring Creek Elem	0.0522	0.0442	0.0688	0.0454	7.93%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0179 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0179 Spring Creek Elem	0.0522	0.0442	0.0688	0.0454	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0179 Spring Creek Elem					5.51%	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0349 Spring Creek Elementary	Your Preliminary Rate by School System (SS) is:				5.51%	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>
		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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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

09 Custer 0352 Cottonwood Elementary

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	45,152.28	45,152.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,290.54	0.00	3,290.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,517.09	7,517.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,959.25	2,959.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	433.73	0.00	0.00	433.73	0.00	0.00
Totals	59,352.89	55,628.62	3,290.54	433.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	59,352.89					

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

09 Custer 0352 Cottonwood Elementary

Line A	Indirect/Direct	3,290.54 /	55,628.62	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0182 Cottonwood Elem				5.92%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0182 Cottonwood Elem	0.0443	0.0355	0.0552	0.0988	5.92%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0182 Cottonwood 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		
	0182 Cottonwood Elem	0.0443	0.0355	0.0552	0.0988	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0182 Cottonwood Elem					5.57%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0352 Cottonwood Elementary	Your Preliminary Rate by School System (SS) is:				5.57%	<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

09 Custer 0357 Kinsey Elementary

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	293,794.12	293,794.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	695.25	695.25	0.00	0.00	0.00	0.00
222X Educational Media Services	430.00	430.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,653.00	4,653.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,168.47	6,168.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,548.73	0.00	16,548.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	70,755.94	69,940.99	0.00	814.95	0.00	0.00
27XX Student Transportation Services	62,507.54	62,507.54	0.00	0.00	0.00	0.00
31XX Food Services	39,021.53	39,021.53	0.00	0.00	0.00	0.00
33XX Community Services	10,843.91	10,843.91	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	431,046.09	0.00	0.00	431,046.09	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	41,387.00	0.00	0.00	41,387.00	0.00	0.00
Totals	977,851.58	488,054.81	16,548.73	473,248.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	977,851.58					

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

For FY2012-13 Using FY11 Expenditures

09 Custer 0357 Kinsey Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **				
LE 0187 Kinsey Elem	Indirect/Direct 16,548.73 / 488,054.81 3.39%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0187 Kinsey Elem	0.0289	0.0313	0.0347	0.0356	3.39%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0187 Kinsey Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0187 Kinsey Elem	0.0289	0.0313	0.0347	0.0356	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0187 Kinsey Elem					3.12%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0357 Kinsey Elementary	Your Preliminary Rate by School System (SS) is:				3.12%	<input style="width: 60px; 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

09 Custer 0359 S Y Elementary

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	42,783.63	42,783.63	0.00	0.00	0.00	0.00
222X Educational Media Services	133.36	133.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	211.00	211.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,930.77	0.00	4,930.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,445.04	8,964.04	0.00	3,481.00	0.00	0.00
27XX Student Transportation Services	1,473.43	1,473.43	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,428.05	0.00	0.00	2,428.05	0.00	0.00
Totals	64,405.28	53,565.46	4,930.77	5,909.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	64,405.28					

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

09 Custer 0359 S Y Elementary

Line A	Indirect/Direct	4,930.77 /	53,565.46	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0189 S Y Elem				9.21%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0189 S Y Elem	0.0820	0.0000	0.0769	0.0658	9.21%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0189 S Y Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0189 S Y Elem	0.0820	0.0000	0.0769	0.0658		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0189 S Y Elem					6.02%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0359 S Y Elementary	Your Preliminary Rate by School System (SS) is:				6.02%	
	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

09 Custer 1074 S H Elementary

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	39,812.30	39,812.30	0.00	0.00	0.00	0.00
222X Educational Media Services	30.00	30.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,108.38	0.00	5,108.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,096.17	5,096.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,466.07	4,466.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,387.46	0.00	0.00	1,387.46	0.00	0.00
Totals	55,900.38	49,404.54	5,108.38	1,387.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	55,900.38					

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

09 Custer 1074 S H Elementary

Line A	Indirect/Direct	5,108.38 /	49,404.54	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 1238 S H Elem				10.34%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	1238 S H Elem	0.0657	0.0988	0.0901	0.0815	10.34%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	1238 S H 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		
	1238 S H Elem	0.0657	0.0988	0.0901	0.0815	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	1238 S H Elem					8.35%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	1074 S H Elementary	Your Preliminary Rate by School System (SS) is:				8.35%	<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.

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