



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

19 Golden Valley 0549 Ryegate K-12 Schools

0407 Ryegate K-12 Schools

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	620,076.81	620,076.81	0.00	0.00	0.00	0.00
222X Educational Media Services	3,985.00	3,985.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,039.00	122,039.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,891.00	2,891.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,410.00	8,940.00	40,470.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	203,091.00	203,091.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,832.00	67,832.00	0.00	0.00	0.00	0.00
31XX Food Services	86,051.00	86,051.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,709.00	21,709.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,480.00	26,480.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,410.00	0.00	0.00	3,410.00	0.00	0.00
Totals	1,206,974.81	1,163,094.81	40,470.00	3,410.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,206,974.81					

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.



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19 Golden Valley 0549 Ryegate K-12 Schools

Line A	Indirect/Direct	40,470.00 /	1,163,094.81	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0407 Ryegate K-12 Schools				3.48%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0407 Ryegate K-12 Schools	0.0275	0.0279	0.0311	0.0311	3.48%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0407 Ryegate K-12 Schools	0.0189	0.0248	0.0433	0.0374	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0407 Ryegate K-12 Schools	0.0275	0.0279	0.0433	0.0374	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0407 Ryegate K-12 Schools				3.25%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0549 Ryegate K-12 Schools			Your Preliminary Rate by School System (SS) is:	3.25%	<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

19 Golden Valley 0552 Lavina K-12 Schools

0411 Lavina K-12 Schools

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	723,175.43	723,175.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,738.21	17,738.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,267.00	9,267.00	0.00	0.00	0.00	0.00
222X Educational Media Services	23,769.23	23,769.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,521.02	60,521.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	79,781.00	79,781.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,268.38	14,020.00	34,248.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,120.00	145,310.00	0.00	7,810.00	0.00	0.00
27XX Student Transportation Services	121,387.00	51,387.00	0.00	70,000.00	0.00	0.00
31XX Food Services	89,426.00	84,226.00	0.00	5,200.00	0.00	0.00
33XX Community Services	7,132.00	7,132.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58,376.00	58,376.00	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	10,019.00	0.00	0.00	0.00	10,019.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,710.00	0.00	0.00	3,710.00	0.00	0.00
Totals	1,405,690.27	1,274,702.89	34,248.38	86,720.00	10,019.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,405,690.27					

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For FY2012-13 Using FY11 Expenditures

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Line A	Indirect/Direct	34,248.38 /	1,274,702.89	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0411 Lavina K-12 Schools				2.69%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0411 Lavina K-12 Schools	0.0521	0.0418	0.0437	0.0354	2.69%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0411 Lavina K-12 Schools	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	
	0411 Lavina K-12 Schools	0.0521	0.0418	0.0437	0.0354	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0411 Lavina K-12 Schools				3.80%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0552 Lavina K-12 Schools				Your Preliminary Rate by School System (SS) is:	3.80%
					This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

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