



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	5,963,064.33	5,963,064.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	474,378.22	474,378.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	214.50	214.50	0.00	0.00	0.00	0.00
222X Educational Media Services	220,794.97	220,794.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	241,634.18	241,634.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	834,455.46	834,455.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	154,354.33	0.00	154,354.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	702,349.73	702,349.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	131,992.63	57,292.63	0.00	74,700.00	0.00	0.00
31XX Food Services	352,482.64	352,482.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,275.04	10,275.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	121,359.91	121,359.91	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	432,293.00	0.00	0.00	432,293.00	0.00	0.00
Totals	9,639,648.94	8,978,301.61	154,354.33	506,993.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	9,639,648.94					

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 FY2013-14 Using FY12 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	2,360,661.85	2,360,661.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	365,633.88	365,633.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	605.39	605.39	0.00	0.00	0.00	0.00
222X Educational Media Services	87,970.03	87,970.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	196,442.60	167,472.60	0.00	28,970.00	0.00	0.00
24XX Support Services - School Administration	447,639.59	447,639.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	103,338.10	0.00	103,338.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	660,028.96	626,917.94	0.00	33,111.02	0.00	0.00
27XX Student Transportation Services	335,510.20	260,810.20	0.00	74,700.00	0.00	0.00
31XX Food Services	235.00	235.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58,871.75	58,871.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	365,892.21	365,892.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	75,879.80	0.00	0.00	75,879.80	0.00	0.00
Totals	5,058,709.36	4,742,710.44	103,338.10	212,660.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,058,709.36					

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09 Custer 0342 Miles City Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0172 Miles City Elem	Indirect/Direct	154,354.33 / 8,978,301.61	1.72%	<input type="text"/>	
	LE 0192 Custer County H S	Indirect/Direct	103,338.10 / 4,742,710.44	2.18%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0172 Miles City Elem	0.0186	0.0231	0.0192	0.0197	1.72%
	0192 Custer County H S	0.0215	0.0265	0.0231	0.0197	2.18%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	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	2010	2011	2012	2013	
	0172 Miles City Elem	0.0186	0.0231	0.0192	0.0197	<input type="text"/>
	0192 Custer County H S	0.0215	0.0265	0.0231	0.0197	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0172 Miles City Elem				1.86%	<input type="text"/>
	0192 Custer County H S				2.14%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0342 Miles City Public Schools				2.00%	<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.



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For FY2013-14 Using FY12 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 FY2013-14 Using FY12 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	242,427.44	242,427.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,780.00	5,780.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	460.20	460.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	500.00	500.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,379.85	0.00	18,379.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,470.80	17,470.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	52,000.83	52,000.83	0.00	0.00	0.00	0.00
31XX Food Services	11,557.02	11,557.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,444.10	0.00	0.00	11,444.10	0.00	0.00
Totals	360,020.24	330,196.29	18,379.85	11,444.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	360,020.24					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

09 Custer 0343 Kircher Elementary

Line A	Indirect/Direct	18,379.85 /	330,196.29	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0173 Kircher Elem				5.57%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0173 Kircher Elem	0.0710	0.0628	0.0582	0.0636	5.57%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	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	2010	2011	2012	2013		
	0173 Kircher Elem	0.0710	0.0628	0.0582	0.0636	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0173 Kircher Elem					5.91%	<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:			5.91%	<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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Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	52,166.74	52,043.32	0.00	123.42	0.00	0.00
222X Educational Media Services	569.24	569.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	150.00	150.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,326.03	0.00	3,326.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,869.38	9,869.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,845.80	3,845.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,704.74	0.00	0.00	6,704.74	0.00	0.00
Totals	76,631.93	66,477.74	3,326.03	6,828.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	76,631.93					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

09 Custer 0347 Trail Creek Elementary

Line A	Indirect/Direct	3,326.03 /	66,477.74	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0177 Trail Creek Elem				5.00%		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0177 Trail Creek Elem	0.0449	0.0569	0.0465	0.0494	5.00%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0177 Trail Creek Elem	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0177 Trail Creek Elem	0.0449	0.0569	0.0465	0.0494	
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0177 Trail Creek Elem				4.71%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0347 Trail Creek Elementary				4.71%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	46,614.23	46,274.80	0.00	339.43	0.00	0.00
222X Educational Media Services	176.75	176.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,883.08	0.00	3,883.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,308.82	7,308.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,832.76	2,832.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,387.16	0.00	0.00	1,387.16	0.00	0.00
Totals	62,202.80	56,593.13	3,883.08	1,726.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	62,202.80					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

09 Custer 0349 Spring Creek Elementary

Line A	Indirect/Direct	3,883.08 /	56,593.13	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0179 Spring Creek Elem				6.86%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0179 Spring Creek Elem	0.0442	0.0688	0.0454	0.0551	6.86%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0179 Spring Creek 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	2010	2011	2012	2013		
	0179 Spring Creek Elem	0.0442	0.0688	0.0454	0.0551	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0179 Spring Creek Elem					5.36%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0349 Spring Creek Elementary	Your Preliminary Rate by School System (SS) is:				5.36%	<input style="width: 100px; height: 20px;" type="text"/>
	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 FY2013-14 Using FY12 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	37,170.69	37,170.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	4.50	4.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73.58	73.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,842.95	0.00	2,842.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,377.57	7,377.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,055.10	4,055.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	690.37	0.00	0.00	690.37	0.00	0.00
Totals	52,214.76	48,681.44	2,842.95	690.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	52,214.76					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

09 Custer 0352 Cottonwood Elementary

Line A	Indirect/Direct	2,842.95 /	48,681.44	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0182 Cottonwood Elem				5.84%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0182 Cottonwood Elem	0.0355	0.0552	0.0988	0.0557	5.84%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	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	2010	2011	2012	2013	
	0182 Cottonwood Elem	0.0355	0.0552	0.0988	0.0557	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0182 Cottonwood Elem				5.77%	<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:			5.77%	<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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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

09 Custer 0357 Kinsey Elementary

0187 Kinsey 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	295,544.20	295,544.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	513.72	513.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,047.00	11,047.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,929.00	5,929.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,763.14	0.00	20,763.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,022.93	44,022.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	64,745.51	64,745.51	0.00	0.00	0.00	0.00
31XX Food Services	37,952.91	37,952.91	0.00	0.00	0.00	0.00
33XX Community Services	325.89	325.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	100,056.72	0.00	0.00	100,056.72	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	36,528.85	0.00	0.00	36,528.85	0.00	0.00
Totals	617,429.87	460,081.16	20,763.14	136,585.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	617,429.87					

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 FY2013-14 Using FY12 Expenditures

09 Custer 0357 Kinsey Elementary

Line A	Indirect/Direct	20,763.14 /	460,081.16	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0187 Kinsey Elem						
				4.51%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0187 Kinsey Elem	0.0313	0.0347	0.0356	0.0312	4.51%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0187 Kinsey 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	2010	2011	2012	2013	
	0187 Kinsey Elem	0.0313	0.0347	0.0356	0.0312	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0187 Kinsey Elem				3.38%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0357 Kinsey Elementary				3.38%	<input style="width: 100px; height: 20px;" type="text"/>

Your Preliminary Rate by School System (SS) is:
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 FY2013-14 Using FY12 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	52,618.79	48,029.84	0.00	4,588.95	0.00	0.00
222X Educational Media Services	56.53	56.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,193.17	0.00	4,193.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,340.42	6,340.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,079.70	2,079.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,733.95	0.00	0.00	1,733.95	0.00	0.00
Totals	67,022.56	56,506.49	4,193.17	6,322.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	67,022.56					

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

For FY2013-14 Using FY12 Expenditures

09 Custer 0359 S Y Elementary

Line A	Indirect/Direct	4,193.17 /	56,506.49	2014 Calculated Rate	7.42%	2014 Reclassified Rate *	Requested Reclassified Rate **																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Line B Preliminary Indirect Cost Rates</td> <td style="width: 15%;">LE</td> <td style="width: 15%;">2010</td> <td style="width: 15%;">2011</td> <td style="width: 15%;">2012</td> <td style="width: 15%;">2013</td> <td style="width: 15%;">2014</td> </tr> <tr> <td>0189 S Y Elem</td> <td></td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0769</td> <td style="text-align: center;">0.0658</td> <td style="text-align: center;">0.0602</td> <td style="text-align: center;">7.42%</td> </tr> </table>								Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	0189 S Y Elem		0.0000	0.0769	0.0658	0.0602	7.42%							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014																						
0189 S Y Elem		0.0000	0.0769	0.0658	0.0602	7.42%																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Line C Approved Indirect Cost Rates</td> <td style="width: 15%;">LE</td> <td style="width: 15%;">2010</td> <td style="width: 15%;">2011</td> <td style="width: 15%;">2012</td> <td style="width: 15%;">2013</td> <td style="width: 15%;">Reclassified Rate 2014</td> </tr> <tr> <td>0189 S Y Elem</td> <td></td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;"><input style="width: 50px; height: 20px;" type="text"/></td> </tr> </table>								Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	0189 S Y Elem		0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>							
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014																						
0189 S Y Elem		0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Line D Higher of Preliminary or Approved Indirect Cost Rates</td> <td style="width: 15%;">LE</td> <td style="width: 15%;">2010</td> <td style="width: 15%;">2011</td> <td style="width: 15%;">2012</td> <td style="width: 15%;">2013</td> <td style="width: 15%;"></td> </tr> <tr> <td>0189 S Y Elem</td> <td></td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0769</td> <td style="text-align: center;">0.0658</td> <td style="text-align: center;">0.0602</td> <td style="text-align: center;"><input style="width: 50px; height: 20px;" type="text"/></td> </tr> </table>								Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		0189 S Y Elem		0.0000	0.0769	0.0658	0.0602	<input style="width: 50px; height: 20px;" type="text"/>							
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013																							
0189 S Y Elem		0.0000	0.0769	0.0658	0.0602	<input style="width: 50px; height: 20px;" type="text"/>																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Line E Five Year Average with 5% Discount</td> <td style="width: 15%;">LE</td> <td colspan="3"></td> <td style="width: 15%;">2014</td> <td style="width: 15%;">LE Reclassified Rate</td> </tr> <tr> <td>0189 S Y Elem</td> <td></td> <td colspan="3"></td> <td style="text-align: center;">5.26%</td> <td style="text-align: center;"><input style="width: 50px; height: 20px;" type="text"/></td> </tr> </table>								Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate	0189 S Y Elem					5.26%	<input style="width: 50px; height: 20px;" type="text"/>							
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate																						
0189 S Y Elem					5.26%	<input style="width: 50px; height: 20px;" type="text"/>																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Line F Average of LE's contained under one School System Code (SS)</td> <td colspan="4"></td> <td style="width: 15%;"></td> <td style="width: 15%;">SS Reclassified Rate</td> </tr> <tr> <td>0359 S Y Elementary</td> <td colspan="4" style="text-align: center;">Your Preliminary Rate by School System (SS) is:</td> <td style="text-align: center;">5.26%</td> <td style="text-align: center;"><input style="width: 50px; height: 20px;" type="text"/></td> </tr> <tr> <td></td> <td colspan="6" style="text-align: center;">This same rate is applied to both EL and HS in the same SS.</td> </tr> </table>								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:				5.26%	<input style="width: 50px; height: 20px;" type="text"/>		This same rate is applied to both EL and HS in the same SS.					
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:				5.26%	<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.

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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 FY2013-14 Using FY12 Expenditures

09 Custer 1074 S H Elementary

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	54,745.48	54,745.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	333.07	333.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,445.94	0.00	4,445.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,991.20	5,991.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,347.30	2,347.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,733.95	0.00	0.00	1,733.95	0.00	0.00
Totals	69,596.94	63,417.05	4,445.94	1,733.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	69,596.94					

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 FY2013-14 Using FY12 Expenditures

09 Custer 1074 S H Elementary

Line A	Indirect/Direct	4,445.94 /	63,417.05	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 1238 S H Elem				7.01%			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	1238 S H Elem	0.0988	0.0901	0.0815	0.0835	7.01%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	1238 S H Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	1238 S H Elem	0.0988	0.0901	0.0815	0.0835		
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	1238 S H Elem					8.06%	
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:				8.06%	
	This same rate is applied to both EL and HS in the same SS.						

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