



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

33 Musselshell 0711 Roundup Public Schools

0605 Roundup 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	2,364,124.22	2,364,124.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	95,435.02	95,435.02	0.00	0.00	0.00	0.00
222X Educational Media Services	85,045.70	85,045.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,992.17	129,992.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	204,182.19	204,182.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,779.72	20,647.70	34,132.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	334,527.91	334,527.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	237,878.72	199,325.38	0.00	38,553.34	0.00	0.00
31XX Food Services	275,770.03	275,770.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,198.51	14,198.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,179.06	46,179.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	206,150.78	135,501.93	0.00	70,648.85	0.00	0.00
Totals	4,048,264.03	3,904,929.82	34,132.02	109,202.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,048,264.03					

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

33 Musselshell 0711 Roundup Public Schools

0606 Roundup High School

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	936,286.65	936,286.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	65,362.68	65,362.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,260.00	1,260.00	0.00	0.00	0.00	0.00
222X Educational Media Services	52,449.25	52,449.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,599.14	122,599.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	85,108.84	85,108.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,686.85	20,647.59	34,039.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	239,012.01	239,012.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	242,917.29	204,363.96	0.00	38,553.33	0.00	0.00
34XX Extracurricular - Activities	41,561.23	41,561.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	83,476.24	83,476.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	136,933.57	132,622.20	0.00	4,311.37	0.00	0.00
Totals	2,061,653.75	1,984,749.79	34,039.26	42,864.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,061,653.75					

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

33 Musselshell 0711 Roundup Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0605 Roundup Elem	Indirect/Direct	34,132.02 / 3,904,929.82	0.87%				
	LE 0606 Roundup High School	Indirect/Direct	34,039.26 / 1,984,749.79	1.72%				
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
	0605 Roundup Elem			0.0101	0.0092	0.0104	0.0128	0.87%
	0606 Roundup High School			0.0179	0.0163	0.0165	0.0128	1.72%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
	0605 Roundup Elem			0.0101	0.0000	0.0000	0.0000	
	0606 Roundup High School			0.0179	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2010	2011	2012	2013	
	0605 Roundup Elem			0.0101	0.0092	0.0104	0.0128	
	0606 Roundup High School			0.0179	0.0163	0.0165	0.0128	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
	0605 Roundup Elem					0.97%		
	0606 Roundup High School					1.53%		
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0711 Roundup Public Schools					1.25%		

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

33 Musselshell 0711 Roundup 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

33 Musselshell 0712 Melstone Public Schools

0607 Melstone 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	392,107.52	392,107.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,019.40	1,019.40	0.00	0.00	0.00	0.00
222X Educational Media Services	310.62	310.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,293.33	57,293.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,583.65	38,583.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,464.30	10,444.99	14,019.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,733.11	71,733.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,265.66	47,766.16	0.00	13,499.50	0.00	0.00
31XX Food Services	40,518.57	40,518.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25.00	25.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,852.07	6,852.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,342.89	0.00	0.00	1,342.89	0.00	0.00
Totals	695,516.12	666,654.42	14,019.31	14,842.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	695,516.12					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

33 Musselshell 0712 Melstone Public Schools

0608 Melstone 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	279,719.87	279,719.87	0.00	0.00	0.00	0.00
222X Educational Media Services	382.31	382.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,385.15	60,385.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	18,201.55	18,201.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,296.11	9,641.48	14,654.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	103,266.76	103,266.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	72,033.78	58,534.28	0.00	13,499.50	0.00	0.00
31XX Food Services	17,795.99	17,795.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,066.76	18,066.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,994.34	35,994.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	753.90	0.00	0.00	753.90	0.00	0.00
Totals	630,896.52	601,988.49	14,654.63	14,253.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	630,896.52					

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33 Musselshell 0712 Melstone Public Schools

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	LE 0607 Melstone Elem	Indirect/Direct	14,019.31 / 666,654.42	2.10%	<input type="text"/>		
	LE 0608 Melstone H S	Indirect/Direct	14,654.63 / 601,988.49	2.43%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0607 Melstone Elem		0.0263	0.0255	0.0212	0.0237	2.10%
	0608 Melstone H S		0.0336	0.0350	0.0257	0.0237	2.43%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0607 Melstone Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0608 Melstone 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	
	0607 Melstone Elem		0.0263	0.0255	0.0212	0.0237	<input type="text"/>
	0608 Melstone H S		0.0336	0.0350	0.0257	0.0237	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0607 Melstone Elem					2.24%	<input type="text"/>
	0608 Melstone H S					2.70%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0712 Melstone Public Schools					2.47%	<input type="text"/>

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