



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 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	5,832,844.01	5,832,844.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	675,910.07	675,910.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	21,023.74	21,023.74	0.00	0.00	0.00	0.00
222X Educational Media Services	223,840.47	223,840.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,717.81	158,717.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	839,180.67	839,180.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	156,678.53	0.00	156,678.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	708,803.62	708,803.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	95,064.02	69,264.02	0.00	25,800.00	0.00	0.00
31XX Food Services	372,494.79	372,494.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,721.99	10,721.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	103,800.73	103,800.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	190,373.00	0.00	0.00	190,373.00	0.00	0.00
<b>Totals</b>	9,389,453.45	9,016,601.92	156,678.53	216,173.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	9,389,453.45					

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 FY2014-15 Using FY13 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	2,411,853.77	2,411,853.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	360,193.84	360,193.84	0.00	0.00	0.00	0.00
222X Educational Media Services	86,486.67	86,486.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,458.50	107,458.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	526,234.49	526,234.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	103,982.55	0.00	103,982.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	569,348.94	569,348.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	255,332.73	238,132.73	0.00	17,200.00	0.00	0.00
31XX Food Services	600.00	600.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	59,770.84	59,770.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	245,501.91	245,501.91	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	128,929.00	0.00	0.00	128,929.00	0.00	0.00
<b>Totals</b>	4,855,693.24	4,605,581.69	103,982.55	146,129.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,855,693.24					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 09 Custer 0342 Miles City Public Schools

Line A	LE	Indirect/Direct	156,678.53 / 9,016,601.92	103,982.55 / 4,605,581.69	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	LE 0172 Miles City Elem	Indirect/Direct	156,678.53 / 9,016,601.92		1.74%		
	LE 0192 Custer County H S	Indirect/Direct	103,982.55 / 4,605,581.69		2.26%		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0172 Miles City Elem	0.0231	0.0192	0.0197	0.0200	1.74%	
	0192 Custer County H S	0.0265	0.0231	0.0197	0.0200	2.26%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0172 Miles City Elem	0.0000	0.0000	0.0000	0.0000		
	0192 Custer County H S	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0172 Miles City Elem	0.0231	0.0192	0.0197	0.0200		
	0192 Custer County H S	0.0265	0.0231	0.0197	0.0200		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0172 Miles City Elem					1.89%	
	0192 Custer County H S					2.13%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0342 Miles City Public Schools		<b>Your Preliminary Rate by School System (SS) is:</b>			2.01%	
	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 FY2014-15 Using FY13 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 FY2014-15 Using FY13 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	218,939.57	218,939.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,223.40	5,223.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,842.20	2,842.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,486.38	0.00	18,486.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,699.01	23,699.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,310.70	50,310.70	0.00	0.00	0.00	0.00
31XX Food Services	11,428.87	11,428.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,077.96	0.00	0.00	11,077.96	0.00	0.00
<b>Totals</b>	342,008.09	312,443.75	18,486.38	11,077.96	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	342,008.09					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 09 Custer 0343 Kircher Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0173 Kircher Elem	Indirect/Direct 18,486.38 / 312,443.75 5.92%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>
	0173 Kircher Elem	0.0628	0.0582
		<b>2013</b>	<b>2014</b>
		0.0636	0.0591
			<b>2015</b>
			5.92%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>
	0173 Kircher Elem	0.0000	0.0000
		<b>2013</b>	<b>2014</b>
		0.0000	0.0000
			<b>Reclassified Rate 2015</b>
			<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>
	0173 Kircher Elem	0.0628	0.0582
		<b>2013</b>	<b>2014</b>
		0.0636	0.0591
			<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>		<b>2015</b>
	0173 Kircher Elem		5.76%
			<b>LE Reclassified Rate</b>
			<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>			<b>SS Reclassified Rate</b>
	0343 Kircher Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	5.76%
		This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

\* 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.

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 FY2014-15 Using FY13 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	48,539.94	48,539.94	0.00	0.00	0.00	0.00
222X Educational Media Services	139.57	139.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,002.68	0.00	11,002.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,613.12	19,613.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,722.20	4,722.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,449.17	0.00	0.00	4,449.17	0.00	0.00
<b>Totals</b>	88,466.68	73,014.83	11,002.68	4,449.17	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	88,466.68					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 09 Custer 0347 Trail Creek Elementary

Line A	Indirect/Direct	11,002.68 /	73,014.83	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0177 Trail Creek Elem				15.07%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0177 Trail Creek Elem	0.0569	0.0465	0.0494	0.0471	15.07%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0177 Trail Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>		
	0177 Trail Creek Elem	0.0569	0.0465	0.0494	0.0471	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0177 Trail Creek Elem					6.66%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0347 Trail Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				6.66%	<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 FY2014-15 Using FY13 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	44,332.50	44,332.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,166.45	0.00	4,166.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,616.11	9,616.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,599.19	3,599.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,384.74	0.00	0.00	1,384.74	0.00	0.00
<b>Totals</b>	63,098.99	57,547.80	4,166.45	1,384.74	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	63,098.99					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 09 Custer 0349 Spring Creek Elementary

Line A	Indirect/Direct	4,166.45 /	57,547.80	2015 Calculated Rate	7.24%	2015 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0179 Spring Creek Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0179 Spring Creek Elem	0.0688	0.0454	0.0551	0.0536	7.24%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0179 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0179 Spring Creek Elem	0.0688	0.0454	0.0551	0.0536	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0179 Spring Creek Elem					5.61%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0349 Spring Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				5.61%	<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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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 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	296,433.46	296,433.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	735.93	735.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,712.00	4,712.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,240.00	5,240.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,890.84	0.00	18,890.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,913.97	47,771.04	0.00	4,142.93	0.00	0.00
27XX Student Transportation Services	65,600.14	65,600.14	0.00	0.00	0.00	0.00
31XX Food Services	34,685.93	34,685.93	0.00	0.00	0.00	0.00
33XX Community Services	2,268.50	2,268.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	344,658.06	0.00	0.00	344,658.06	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,575.24	0.00	0.00	27,575.24	0.00	0.00
<b>Totals</b>	852,714.07	457,447.00	18,890.84	376,376.23	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	852,714.07					

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 FY2014-15 Using FY13 Expenditures

#### 09 Custer 0357 Kinsey Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0187 Kinsey Elem	Indirect/Direct 18,890.84 / 457,447.00 4.13%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>
	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0187 Kinsey Elem	0.0347	0.0356
		0.0312	0.0338
			4.13%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>
	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0187 Kinsey Elem	0.0000	0.0000
		0.0000	0.0000
			<input style="width: 60px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>
	<b>2013</b>	<b>2014</b>	
	0187 Kinsey Elem	0.0347	0.0356
		0.0312	0.0338
			<input style="width: 60px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>		<b>2015</b>
	0187 Kinsey Elem		3.36%
			<input style="width: 60px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>			<b>SS Reclassified Rate</b>
0357 Kinsey Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	3.36%	<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 FY2014-15 Using FY13 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	48,293.99	48,293.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,762.07	0.00	4,762.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,799.16	11,799.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,905.89	1,905.89	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,423.30	0.00	0.00	2,423.30	0.00	0.00
<b>Totals</b>	69,184.41	61,999.04	4,762.07	2,423.30	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	69,184.41					

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 FY2014-15 Using FY13 Expenditures

**09 Custer 0359 S Y Elementary**

Line A	Indirect/Direct	4,762.07 /	61,999.04	2015 Calculated Rate	7.68%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0189 S Y Elem							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0189 S Y Elem	0.0769	0.0658	0.0602	0.0526	7.68%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0189 S Y Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>		
	0189 S Y Elem	0.0769	0.0658	0.0602	0.0526		
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0189 S Y Elem					6.31%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0359 S Y Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				6.31%	
	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 FY2014-15 Using FY13 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	52,606.40	52,606.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	884.94	884.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,321.65	1,321.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,446.21	0.00	4,446.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,644.39	7,644.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,596.20	4,596.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,081.50	0.00	0.00	3,081.50	0.00	0.00
<b>Totals</b>	74,581.29	67,053.58	4,446.21	3,081.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	74,581.29					

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 FY2014-15 Using FY13 Expenditures

**09 Custer 1074 S H Elementary**

Line A	Indirect/Direct	4,446.21 /	67,053.58	2015 Calculated Rate	6.63%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 1238 S H Elem						<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	1238 S H Elem	0.0901	0.0815	0.0835	0.0806	6.63%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	1238 S H Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>		
	1238 S H Elem	0.0901	0.0815	0.0835	0.0806	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	1238 S H Elem					7.64%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	1074 S H Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				7.64%	<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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