



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 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	2,270,280.08	2,270,280.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	93,084.12	93,084.12	0.00	0.00	0.00	0.00
222X Educational Media Services	78,577.32	78,577.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	123,454.75	123,454.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	179,565.52	179,565.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,690.91	20,402.77	35,288.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	474,581.13	474,581.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	229,329.74	206,910.74	0.00	22,419.00	0.00	0.00
31XX Food Services	238,777.37	238,777.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,170.76	14,170.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	48,551.59	48,551.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	117,108.18	99,739.71	0.00	17,368.47	0.00	0.00
<b>Totals</b>	3,923,171.47	3,848,095.86	35,288.14	39,787.47	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>	3,923,171.47					

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

#### 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	945,192.25	945,192.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	66,982.09	66,982.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,964.53	1,964.53	0.00	0.00	0.00	0.00
222X Educational Media Services	53,990.19	53,990.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,369.83	122,369.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	100,748.74	100,748.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,715.44	20,402.77	35,312.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	270,398.98	270,398.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	234,159.10	211,740.10	0.00	22,419.00	0.00	0.00
34XX Extracurricular - Activities	47,337.38	47,337.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	106,498.94	106,498.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	137,447.98	133,459.23	0.00	3,988.75	0.00	0.00
<b>Totals</b>	2,142,805.45	2,081,085.03	35,312.67	26,407.75	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>	2,142,805.45					

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 FY2012-13 Using FY11 Expenditures

#### 33 Musselshell 0711 Roundup Public Schools

Line A		2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0605 Roundup Elem	Indirect/Direct 35,288.14 / 3,848,095.86	0.92%	<input type="text"/>		
	LE 0606 Roundup High School	Indirect/Direct 35,312.67 / 2,081,085.03	1.70%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0605 Roundup Elem	0.0111	0.0101	0.0092	0.0104	0.92%
	0606 Roundup High School	0.0172	0.0179	0.0163	0.0165	1.70%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	0605 Roundup Elem	0.0000	0.0101	0.0000	0.0000	<input type="text"/>
	0606 Roundup High School	0.0000	0.0179	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0605 Roundup Elem	0.0111	0.0101	0.0092	0.0104	<input type="text"/>
	0606 Roundup High School	0.0172	0.0179	0.0163	0.0165	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0605 Roundup Elem				0.95%	<input type="text"/>
	0606 Roundup High School				1.61%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0711 Roundup Public Schools				1.28%	<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

#### 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 FY2012-13 Using FY11 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	374,133.90	374,133.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,928.69	5,928.69	0.00	0.00	0.00	0.00
222X Educational Media Services	355.28	355.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,743.06	48,743.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	48,195.88	48,195.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,725.39	9,641.28	13,084.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	84,200.49	84,200.49	0.00	0.00	0.00	0.00
27XX Student Transportation Services	53,929.12	53,929.12	0.00	0.00	0.00	0.00
31XX Food Services	41,831.74	41,831.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,429.03	8,429.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,310.65	0.00	0.00	9,310.65	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,112.17	0.00	0.00	1,112.17	0.00	0.00
<b>Totals</b>	698,895.40	675,388.47	13,084.11	10,422.82	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>	698,895.40					

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

#### 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	274,708.67	274,708.67	0.00	0.00	0.00	0.00
222X Educational Media Services	16,775.26	16,775.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,670.76	49,670.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,518.68	27,518.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,640.52	9,641.16	12,999.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	89,088.36	89,088.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,570.34	58,570.34	0.00	0.00	0.00	0.00
31XX Food Services	17,400.51	17,400.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,175.19	7,175.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,609.12	21,609.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,068.41	0.00	0.00	10,068.41	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	461.54	0.00	0.00	461.54	0.00	0.00
<b>Totals</b>	595,687.36	572,158.05	12,999.36	10,529.95	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>	595,687.36					

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#### 33 Musselshell 0712 Melstone Public Schools

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	<b>LE 0607 Melstone Elem</b>	Indirect/Direct	13,084.11 / 675,388.47	1.94%	<input style="width: 100px; height: 20px;" type="text"/>			
	<b>LE 0608 Melstone H S</b>	Indirect/Direct	12,999.36 / 572,158.05	2.27%	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
		0607 Melstone Elem	0.0196	0.0263	0.0255	0.0212	1.94%	
		0608 Melstone H S	0.0200	0.0336	0.0350	0.0257	2.27%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
		0607 Melstone Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>	
		0608 Melstone H S	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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
		0607 Melstone Elem	0.0196	0.0263	0.0255	0.0212	<input style="width: 60px; height: 20px;" type="text"/>	
		0608 Melstone H S	0.0200	0.0336	0.0350	0.0257	<input style="width: 60px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>	
		0607 Melstone Elem				2.13%	<input style="width: 60px; height: 20px;" type="text"/>	
		0608 Melstone H S				2.60%	<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>	
		0712 Melstone Public Schools				2.37%	<input style="width: 60px; height: 20px;" type="text"/>	
			<b>Your Preliminary Rate by School System (SS) is:</b>					
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