



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 37 Pondera 0767 Heart Butte K-12 Schools

#### 1226 Heart Butte 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	1,329,832.32	1,327,973.79	0.00	1,858.53	0.00	0.00
21XX Support Services - Students	210,229.99	210,229.99	0.00	0.00	0.00	0.00
222X Educational Media Services	81,533.51	81,533.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,432.56	182,432.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	54,680.66	54,680.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,886.12	2,355.39	98,546.38	984.35	0.00	0.00
26XX Operation and Maintenance of Plant Services	433,211.36	433,211.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	143,578.85	120,703.23	0.00	22,875.62	0.00	0.00
31XX Food Services	168,391.44	168,391.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,275.96	41,275.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,725.96	0.00	0.00	51,725.96	0.00	0.00
<b>Totals</b>	2,798,778.73	2,622,787.89	98,546.38	77,444.46	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>	2,798,778.73					

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

#### 37 Pondera 0767 Heart Butte K-12 Schools

Line A	Indirect/Direct	98,546.38 /	2,622,787.89	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 1226 Heart Butte K-12 Schools				3.76%	<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>
	1226 Heart Butte K-12 Schools	0.0281	0.0289	0.0409	0.0584	3.76%
<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>
	1226 Heart Butte K-12 Schools	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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	1226 Heart Butte K-12 Schools	0.0281	0.0289	0.0409	0.0584	<input style="width: 100px; 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>
	1226 Heart Butte K-12 Schools				3.68%	<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>
	0767 Heart Butte K-12 Schools				3.68%	<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 FY2012-13 Using FY11 Expenditures

#### 37 Pondera 0768 Dupuyer Elementary

#### 0671 Dupuyer 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	78,330.95	78,330.95	0.00	0.00	0.00	0.00
222X Educational Media Services	69.20	69.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,328.40	0.00	16,328.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,051.59	44,051.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,453.40	39,453.40	0.00	0.00	0.00	0.00
31XX Food Services	17,966.62	17,966.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
<b>Totals</b>	197,200.16	179,871.76	16,328.40	1,000.00	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>	197,200.16					

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

#### 37 Pondera 0768 Dupuyer Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **				
LE 0671 Dupuyer Elem	Indirect/Direct    16,328.40 /    179,871.76    9.08%	<input style="width: 100px; height: 20px;" type="text"/>	<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>	
	0671 Dupuyer Elem	0.0887	0.0802	0.0662	0.0691	9.08%	
<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>	
	0671 Dupuyer 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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0671 Dupuyer Elem	0.0887	0.0802	0.0662	0.0691	<input style="width: 100px; 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>
	0671 Dupuyer Elem					7.51%	<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>	
	0768 Dupuyer Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				7.51%	<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

#### 37 Pondera 0771 Conrad Public Schools

#### 0674 Conrad 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	1,959,767.96	1,959,767.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	304,619.15	304,619.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,658.88	6,658.88	0.00	0.00	0.00	0.00
222X Educational Media Services	159,685.76	159,685.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	165,697.70	165,697.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	223,915.00	223,915.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	105,138.93	3,551.91	101,587.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	344,760.69	322,499.87	0.00	22,260.82	0.00	0.00
27XX Student Transportation Services	123,079.95	123,079.95	0.00	0.00	0.00	0.00
31XX Food Services	211,341.91	211,341.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,484.85	12,484.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,274.62	41,274.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,034.88	0.00	0.00	19,034.88	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,560.00	0.00	0.00	6,560.00	0.00	0.00
<b>Totals</b>	3,684,020.28	3,534,577.56	101,587.02	47,855.70	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>	3,684,020.28					

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

#### 37 Pondera 0771 Conrad Public Schools

#### 0675 Conrad 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	915,722.45	910,286.45	0.00	5,436.00	0.00	0.00
21XX Support Services - Students	70,564.36	70,564.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,070.25	5,070.25	0.00	0.00	0.00	0.00
222X Educational Media Services	97,466.95	97,466.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,453.10	111,453.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	135,914.54	135,914.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,657.82	2,368.06	64,289.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	336,759.33	320,439.34	0.00	16,319.99	0.00	0.00
27XX Student Transportation Services	89,453.68	89,453.68	0.00	0.00	0.00	0.00
31XX Food Services	10,600.00	10,600.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,625.38	43,625.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	147,985.69	139,476.94	0.00	8,508.75	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34,394.51	0.00	0.00	34,394.51	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,993.00	0.00	0.00	16,993.00	0.00	0.00
<b>Totals</b>	2,082,661.06	1,936,719.05	64,289.76	81,652.25	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>	2,082,661.06					

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

#### 37 Pondera 0771 Conrad Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	<b>LE 0674 Conrad Elem</b>	Indirect/Direct	101,587.02 / 3,534,577.56	2.87%	<input style="width: 100px; height: 20px;" type="text"/>	
	<b>LE 0675 Conrad H S</b>	Indirect/Direct	64,289.76 / 1,936,719.05	3.32%	<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>
	0674 Conrad Elem	0.0354	0.0278	0.0282	0.0265	2.87%
	0675 Conrad H S	0.0344	0.0326	0.0347	0.0302	3.32%
<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>
	0674 Conrad Elem	0.0000	0.0478	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
	0675 Conrad H S	0.0000	0.0554	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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0674 Conrad Elem	0.0354	0.0478	0.0282	0.0265	<input style="width: 100px; height: 20px;" type="text"/>
	0675 Conrad H S	0.0344	0.0554	0.0347	0.0302	<input style="width: 100px; 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>
	0674 Conrad Elem				3.17%	<input style="width: 100px; height: 20px;" type="text"/>
	0675 Conrad H S				3.57%	<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>
	0771 Conrad Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			3.37%	<input style="width: 100px; height: 20px;" type="text"/>
		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

#### 37 Pondera 0771 Conrad 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

#### 37 Pondera 0775 Valier Public Schools

#### 0679 Valier 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	748,035.94	748,035.94	0.00	0.00	0.00	0.00
222X Educational Media Services	76,056.38	76,056.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,884.41	94,884.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	97,409.81	97,409.81	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	195,087.17	195,087.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	166,961.13	79,526.76	0.00	87,434.37	0.00	0.00
31XX Food Services	98,452.35	98,452.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,625.27	2,625.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,422.08	20,422.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,054.18	0.00	0.00	2,054.18	0.00	0.00
<b>Totals</b>	1,501,988.72	1,412,500.17	0.00	89,488.55	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,501,988.72					

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

#### 37 Pondera 0775 Valier Public Schools

#### 0680 Valier 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	472,807.16	472,807.16	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,483.50	1,483.50	0.00	0.00	0.00	0.00
222X Educational Media Services	68,889.38	68,889.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,934.94	89,934.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	55,397.94	55,397.94	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	137,066.31	137,066.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	155,823.87	82,689.50	0.00	73,134.37	0.00	0.00
31XX Food Services	13,013.37	13,013.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,828.90	21,828.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,713.17	54,713.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,258.13	0.00	0.00	18,258.13	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	993.96	0.00	0.00	993.96	0.00	0.00
<b>Totals</b>	1,090,210.63	997,824.17	0.00	92,386.46	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,090,210.63					

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

#### 37 Pondera 0775 Valier Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0679 Valier Elem</b>	Indirect/Direct	0.00 / 1,412,500.17	0.00%	<input type="text"/>		
	<b>LE 0680 Valier H S</b>	Indirect/Direct	0.00 / 997,824.17	0.00%	<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>
		0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	0.00%
		0680 Valier H S	0.0000	0.0000	0.0000	0.0000	0.00%
<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>
		0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0680 Valier H S	0.0000	0.0000	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>	
		0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0680 Valier H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
		0679 Valier Elem				0.00%	<input type="text"/>
		0680 Valier H S				0.00%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
		0775 Valier Public Schools				0.00%	<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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 37 Pondera 0775 Valier 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

#### 37 Pondera 0778 Miami Elementary

0684 Miami 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	85,719.33	85,719.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,650.67	15,650.67	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,904.99	9,904.99	0.00	0.00	0.00	0.00
<b>Totals</b>	111,274.99	111,274.99	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	111,274.99					

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

#### 37 Pondera 0778 Miami Elementary

Line A	Indirect/Direct	0.00 /	111,274.99	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0684 Miami Elem</b>							
Line B Preliminary Indirect Cost Rates	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0684 Miami Elem	0.0000	0.0000	0.0026	0.0000	0.00%	
Line C Approved Indirect Cost Rates	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0684 Miami Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0684 Miami Elem	0.0000	0.0000	0.0026	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0684 Miami Elem					0.05%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						<b>SS Reclassified Rate</b>	
	0778 Miami Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.05%	<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.

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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.