



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

38 Powder River 0786 Biddle Elementary

0692 Biddle 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	74,362.47	74,362.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	169.28	169.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,379.31	7,379.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,383.92	0.00	1,383.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,849.54	9,849.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,309.60	3,309.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,061.09	0.00	0.00	3,061.09	0.00	0.00
Totals	99,515.21	95,070.20	1,383.92	3,061.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	99,515.21					

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

38 Powder River 0786 Biddle Elementary

Line A	Indirect/Direct	1,383.92 /	95,070.20	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0692 Biddle Elem				1.46%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0692 Biddle Elem	0.0094	0.0109	0.0104	0.0081	1.46%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0692 Biddle 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	2009	2010	2011	2012		
	0692 Biddle Elem	0.0094	0.0109	0.0104	0.0081	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0692 Biddle Elem					1.01%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0786 Biddle Elementary	Your Preliminary Rate by School System (SS) is:				1.01%	<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

38 Powder River 0799 Broadus Public Schools

0705 Broadus 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	963,109.56	963,109.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,214.20	29,214.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,405.00	1,405.00	0.00	0.00	0.00	0.00
222X Educational Media Services	80,603.51	80,603.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,582.73	64,582.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,860.13	95,860.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,609.11	4,420.53	31,188.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	303,578.66	254,340.66	0.00	49,238.00	0.00	0.00
27XX Student Transportation Services	62,162.27	62,162.27	0.00	0.00	0.00	0.00
31XX Food Services	119,105.42	119,105.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,317.96	13,317.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,998.45	0.00	0.00	2,998.45	0.00	0.00
Totals	1,771,547.00	1,688,121.97	31,188.58	52,236.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,771,547.00					

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

38 Powder River 0799 Broadus Public Schools

0706 Powder River Co Dist 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	805,593.69	804,628.69	0.00	965.00	0.00	0.00
21XX Support Services - Students	20,483.75	20,483.75	0.00	0.00	0.00	0.00
222X Educational Media Services	26,660.79	26,660.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,634.65	60,634.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,417.07	62,417.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,536.64	4,427.39	30,109.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	277,250.66	262,319.66	0.00	14,931.00	0.00	0.00
27XX Student Transportation Services	438,555.81	438,555.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,430.39	28,430.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,179.08	68,179.08	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	153,941.09	0.00	0.00	153,941.09	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,103.88	0.00	0.00	2,103.88	0.00	0.00
Totals	1,978,787.50	1,776,737.28	30,109.25	171,940.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,978,787.50					

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

38 Powder River 0799 Broadus Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0705 Broadus Elem	Indirect/Direct	31,188.58 / 1,688,121.97	1.85%	<input type="text"/>		
	LE 0706 Powder River Co Dist H S	Indirect/Direct	30,109.25 / 1,776,737.28	1.69%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
	0705 Broadus Elem		0.0170	0.0173	0.0169	0.0176	1.85%
	0706 Powder River Co Dist H S		0.0168	0.0162	0.0157	0.0159	1.69%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
	0705 Broadus Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0706 Powder River Co Dist H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
	0705 Broadus Elem		0.0170	0.0173	0.0169	0.0176	<input type="text"/>
	0706 Powder River Co Dist H S		0.0168	0.0162	0.0157	0.0159	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0705 Broadus Elem					1.66%	<input type="text"/>
	0706 Powder River Co Dist H S					1.55%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0799 Broadus Public Schools					1.61%	<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

38 Powder River 0799 Broadus 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.

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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 FY2012-13 Using FY11 Expenditures

38 Powder River 0802 South Stacey Elementary

0709 South Stacey 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	49,410.59	49,410.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	33.44	33.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,340.28	4,340.28	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	30,108.97	6,148.08	0.00	23,960.89	0.00	0.00
27XX Student Transportation Services	1,571.84	1,571.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	867.45	0.00	0.00	867.45	0.00	0.00
Totals	86,332.57	61,504.23	0.00	24,828.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	86,332.57					

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

38 Powder River 0802 South Stacey Elementary

Line A	Indirect/Direct	0.00 /	61,504.23	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0709 South Stacey Elem <input style="width: 100px; height: 20px;" type="text"/>							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0709 South Stacey Elem	0.0000	0.0024	0.0004	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0709 South Stacey 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	2009	2010	2011	2012		
	0709 South Stacey Elem	0.0000	0.0024	0.0004	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0709 South Stacey Elem					0.05%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0802 South Stacey Elementary	Your Preliminary Rate by School System (SS) is:				0.05%	<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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