



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 52 Treasure 0973 Hysham K-12 Schools

#### 0923 Hysham 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	770,765.20	770,765.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	61,351.85	61,351.85	0.00	0.00	0.00	0.00
222X Educational Media Services	849.88	849.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,511.87	109,511.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	34,666.78	34,666.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,797.84	0.00	40,797.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	446,826.01	408,435.01	0.00	38,391.00	0.00	0.00
27XX Student Transportation Services	139,214.78	139,214.78	0.00	0.00	0.00	0.00
31XX Food Services	84,519.43	84,519.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,117.92	20,117.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,088.31	51,088.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,779.73	0.00	0.00	3,779.73	0.00	0.00
<b>Totals</b>	1,763,489.60	1,680,521.03	40,797.84	42,170.73	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>	1,763,489.60					

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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Line A	Indirect/Direct	40,797.84 /	1,680,521.03	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0923 Hysham K-12 Schools				2.43%	<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>	
	0923 Hysham K-12 Schools	0.0224	0.0232	0.0217	0.0242	2.43%	
<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>	
	0923 Hysham 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>		
	0923 Hysham K-12 Schools	0.0224	0.0232	0.0217	0.0242	<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>
	0923 Hysham K-12 Schools					2.20%	<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>	
	0973 Hysham K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			<b>2.20%</b>	<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.