



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 56 Yellowstone 1007 Billings Public Schools

#### 0965 Billings 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	59,077,927.49	59,000,406.49	0.00	77,521.00	0.00	0.00
21XX Support Services - Students	7,274,913.98	7,274,913.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	850,601.89	843,080.89	0.00	7,521.00	0.00	0.00
222X Educational Media Services	3,527,837.38	3,516,962.72	0.00	10,874.66	0.00	0.00
23XX Support Services - General Administration	881,601.82	881,601.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,949,148.45	5,949,148.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,455,053.17	67,044.58	1,388,008.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,227,295.41	7,173,646.96	0.00	53,648.45	0.00	0.00
27XX Student Transportation Services	3,463,781.34	3,453,556.34	0.00	10,225.00	0.00	0.00
31XX Food Services	13,075.35	13,075.35	0.00	0.00	0.00	0.00
33XX Community Services	4,400.00	4,400.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	585,701.46	585,701.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,077,088.59	0.00	0.00	1,077,088.59	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	190,956.88	0.00	0.00	0.00	190,956.88	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	553,778.21	553,778.21	0.00	0.00	0.00	0.00
<b>Totals</b>	92,133,161.42	89,317,317.25	1,388,008.59	1,236,878.70	190,956.88	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>	92,133,161.42					

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

#### 56 Yellowstone 1007 Billings Public Schools

#### 0966 Billings H S

Expenditure Function	Excluded Costs					
	Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other
	(A)	(B)	(C)	(D)	(E)	(F)
1XXX Instruction	29,569,380.32	29,545,584.43	0.00	23,795.89	0.00	0.00
21XX Support Services - Students	2,664,057.36	2,664,057.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	515,635.01	507,762.01	0.00	7,873.00	0.00	0.00
222X Educational Media Services	2,447,960.13	2,409,372.98	0.00	38,587.15	0.00	0.00
23XX Support Services - General Administration	493,752.83	493,752.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,980,178.19	3,980,178.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	748,024.65	10,086.60	737,938.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,623,895.46	4,576,399.67	0.00	47,495.79	0.00	0.00
27XX Student Transportation Services	1,737,169.56	1,737,169.56	0.00	0.00	0.00	0.00
31XX Food Services	5,401,040.10	5,401,040.10	0.00	0.00	0.00	0.00
32XX Enterprise Services	12,874.47	12,874.47	0.00	0.00	0.00	0.00
33XX Community Services	2,200.00	2,200.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,744.22	9,744.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,788,670.50	1,788,670.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	362,604.35	0.00	0.00	362,604.35	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	52,412.06	0.00	0.00	0.00	52,412.06	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,284.92	7,284.92	0.00	0.00	0.00	0.00
<b>Totals</b>	54,416,884.13	53,146,177.84	737,938.05	480,356.18	52,412.06	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>	54,416,884.13					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 56 Yellowstone 1007 Billings Public Schools

Line A		2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **			
	LE 0965 Billings Elem	Indirect/Direct 1,388,008.59 / 89,317,317.25	1.55%	<input type="text"/>			
	LE 0966 Billings H S	Indirect/Direct 737,938.05 / 53,146,177.84	1.39%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0965 Billings Elem	0.0148	0.0148	0.0140	0.0141	1.55%	
	0966 Billings H S	0.0115	0.0136	0.0113	0.0122	1.39%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0965 Billings Elem	0.0300	0.0990	0.0510	0.0000	<input type="text"/>	
	0966 Billings H S	0.0491	0.1053	0.0275	0.0011	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0965 Billings Elem	0.0300	0.0990	0.0510	0.0141	<input type="text"/>	
	0966 Billings H S	0.0491	0.1053	0.0275	0.0122	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0965 Billings Elem					3.98%	<input type="text"/>
	0966 Billings H S					3.95%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1007 Billings Public Schools					3.97%	<input type="text"/>
	<b>Your Preliminary Rate by School System (SS) is:</b>						
	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 FY2012-13 Using FY11 Expenditures

#### 56 Yellowstone 1007 Billings 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

#### 56 Yellowstone 1008 Lockwood Elementary

#### 0967 Lockwood 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	6,124,995.99	6,124,995.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	736,465.08	736,465.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	100,783.81	100,783.81	0.00	0.00	0.00	0.00
222X Educational Media Services	464,267.87	464,267.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	223,726.53	223,726.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	528,275.28	528,275.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	145,937.12	0.00	145,937.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,019,535.84	986,508.33	0.00	33,027.51	0.00	0.00
27XX Student Transportation Services	533,340.08	533,340.08	0.00	0.00	0.00	0.00
31XX Food Services	569,610.24	569,610.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,031.92	4,031.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,226.92	34,226.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	38,044.19	99.00	0.00	37,945.19	0.00	0.00
<b>Totals</b>	10,523,240.87	10,306,331.05	145,937.12	70,972.70	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	10,523,240.87					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 56 Yellowstone 1008 Lockwood Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0967 Lockwood Elem	1.42%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	0967 Lockwood Elem	0.0155	0.0183
		2011	2012
		0.0168	0.0212
			2013
			1.42%
Line C Approved Indirect Cost Rates	LE	2009	2010
	0967 Lockwood Elem	0.0201	0.0224
		2011	2012
		0.0135	0.0200
			Reclassified Rate 2013
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010
	0967 Lockwood Elem	0.0201	0.0224
		2011	2012
		0.0168	0.0212
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	0967 Lockwood Elem		1.80%
			LE Reclassified Rate
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	1008 Lockwood Elementary	Your Preliminary Rate by School System (SS) is:	1.80%
		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 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

#### 56 Yellowstone 1009 Blue Creek Elementary

#### 0968 Blue 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	861,584.10	861,584.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	324.00	324.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	34,595.39	34,595.39	0.00	0.00	0.00	0.00
222X Educational Media Services	52,033.13	52,033.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,693.28	100,693.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,108.88	41,108.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,837.04	0.00	16,837.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	107,336.18	107,336.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	24,588.46	24,588.46	0.00	0.00	0.00	0.00
31XX Food Services	67,537.87	67,537.87	0.00	0.00	0.00	0.00
33XX Community Services	2,248.03	2,248.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,108.20	5,108.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,686.23	0.00	0.00	2,686.23	0.00	0.00
<b>Totals</b>	1,316,680.79	1,297,157.52	16,837.04	2,686.23	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>	1,316,680.79					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 56 Yellowstone 1009 Blue Creek Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0968 Blue Creek Elem	1.30%	<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>
0968 Blue Creek Elem	0.0189	0.0191	0.0217
	0.0145	1.30%	
<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>
0968 Blue Creek Elem	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>	
0968 Blue Creek Elem	0.0189	0.0191	0.0217
	0.0145	<input type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>	<b>2013</b>	<b>LE Reclassified Rate</b>
0968 Blue Creek Elem		1.66%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>		<b>SS Reclassified Rate</b>	
1009 Blue Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	1.66%	<input 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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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 56 Yellowstone 1010 Canyon Creek Elementary

#### 0969 Canyon 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	905,743.93	900,545.93	0.00	5,198.00	0.00	0.00
21XX Support Services - Students	55,220.54	55,220.54	0.00	0.00	0.00	0.00
222X Educational Media Services	86,999.68	86,999.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,862.65	108,862.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	145,675.87	0.00	136,255.87	9,420.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	216,593.97	205,843.97	0.00	10,750.00	0.00	0.00
27XX Student Transportation Services	110,011.06	110,011.06	0.00	0.00	0.00	0.00
31XX Food Services	94,025.58	94,025.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,094.85	12,094.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	125,655.99	0.00	0.00	125,655.99	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,869.32	0.00	0.00	0.00	3,869.32	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,181.16	0.00	0.00	6,181.16	0.00	0.00
<b>Totals</b>	1,870,934.60	1,573,604.26	136,255.87	157,205.15	3,869.32	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>	1,870,934.60					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

### 56 Yellowstone 1010 Canyon Creek Elementary

Line A	Indirect/Direct	136,255.87 /	1,573,604.26	2013 Calculated Rate	8.66%	2013 Reclassified Rate *	Requested Reclassified Rate **
<div style="border: 1px solid black; width: 100px; height: 20px; margin: auto;"></div>							
<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>	
	0969 Canyon Creek Elem	0.0814	0.0715	0.0801	0.0795	8.66%	
<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>	
	0969 Canyon Creek Elem	0.0928	0.0715	0.0000	0.0875	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>	
<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>	
	0969 Canyon Creek Elem	0.0928	0.0715	0.0801	0.0875	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0969 Canyon Creek Elem					7.95%	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	1010 Canyon Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				7.95%	<div style="border: 1px solid black; width: 60px; height: 20px; margin: auto;"></div>
	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 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.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 56 Yellowstone 1011 Laurel Public Schools

#### 0970 Laurel 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	7,012,295.17	7,002,857.17	0.00	9,438.00	0.00	0.00
21XX Support Services - Students	27,068.55	27,068.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	549,903.18	549,903.18	0.00	0.00	0.00	0.00
222X Educational Media Services	230,604.34	230,604.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	123,862.37	123,862.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	527,105.40	527,105.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	119,862.24	0.00	119,862.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,120,275.92	1,120,275.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	376,024.11	344,321.25	0.00	31,702.86	0.00	0.00
31XX Food Services	754,358.79	754,358.79	0.00	0.00	0.00	0.00
33XX Community Services	54,009.60	54,009.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,398.84	2,398.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,554.55	77,554.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	80,282.62	0.00	0.00	80,282.62	0.00	0.00
9999 Undistributed	129.85	129.85	0.00	0.00	0.00	0.00
<b>Totals</b>	11,055,735.53	10,814,449.81	119,862.24	121,423.48	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>	11,055,735.53					

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

#### 56 Yellowstone 1011 Laurel Public Schools

#### 0971 Laurel 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	3,191,202.06	3,177,702.06	0.00	13,500.00	0.00	0.00
21XX Support Services - Students	26,834.01	26,834.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	282,678.07	282,678.07	0.00	0.00	0.00	0.00
222X Educational Media Services	165,004.80	165,004.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,015.33	121,015.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	301,447.76	301,447.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	118,654.86	0.00	118,654.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	812,123.89	812,123.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	321,018.67	305,167.33	0.00	15,851.34	0.00	0.00
34XX Extracurricular - Activities	64,867.50	64,867.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	238,153.80	238,153.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,453.15	0.00	0.00	10,453.15	0.00	0.00
<b>Totals</b>	5,653,453.90	5,494,994.55	118,654.86	39,804.49	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>	5,653,453.90					

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

#### 56 Yellowstone 1011 Laurel Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0970 Laurel Elem</b>	Indirect/Direct	119,862.24 / 10,814,449.81	1.11%	<input type="text"/>		
	<b>LE 0971 Laurel H S</b>	Indirect/Direct	118,654.86 / 5,494,994.55	2.16%	<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>
		0970 Laurel Elem	0.0136	0.0130	0.0121	0.0106	1.11%
		0971 Laurel H S	0.0249	0.0251	0.0234	0.0203	2.16%
<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>
		0970 Laurel Elem	0.0000	0.0000	0.0000	0.0106	<input type="text"/>
		0971 Laurel H S	0.0000	0.0000	0.0000	0.0203	<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>	
		0970 Laurel Elem	0.0136	0.0130	0.0121	0.0106	<input type="text"/>
		0971 Laurel H S	0.0249	0.0251	0.0234	0.0203	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
		0970 Laurel Elem				1.15%	<input type="text"/>
		0971 Laurel H S				2.19%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
		1011 Laurel Public Schools				1.67%	<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

#### 56 Yellowstone 1011 Laurel 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

#### 56 Yellowstone 1012 Elder Grove Elementary

0972 Elder Grove 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	1,591,802.15	1,591,802.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,889.00	4,889.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	33,786.37	33,786.37	0.00	0.00	0.00	0.00
222X Educational Media Services	80,783.00	80,783.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,137.59	109,137.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,746.84	81,746.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,307.51	0.00	19,307.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	211,006.29	211,006.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	139,922.08	139,922.08	0.00	0.00	0.00	0.00
31XX Food Services	146,044.28	146,044.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,113.45	8,113.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,316.87	0.00	0.00	11,316.87	0.00	0.00
<b>Totals</b>	2,437,855.43	2,407,231.05	19,307.51	11,316.87	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>	2,437,855.43					

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

#### 56 Yellowstone 1012 Elder Grove Elementary

Line A	Indirect/Direct	19,307.51 /	2,407,231.05	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0972 Elder Grove Elem				0.80%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0972 Elder Grove Elem	0.0076	0.0075	0.0071	0.0073	0.80%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0972 Elder Grove Elem	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		
	0972 Elder Grove Elem	0.0076	0.0075	0.0071	0.0073	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0972 Elder Grove Elem					0.71%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1012 Elder Grove Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.71%	<input 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

#### 56 Yellowstone 1014 Custer K-12 Schools

#### 0975 Custer 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	607,231.08	607,231.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,719.34	29,719.34	0.00	0.00	0.00	0.00
222X Educational Media Services	28,532.93	28,532.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	131,104.06	131,104.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,778.77	27,778.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,131.00	13,304.86	32,826.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	150,095.56	150,095.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	94,813.87	50,813.87	0.00	44,000.00	0.00	0.00
31XX Food Services	55,950.36	55,950.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,454.18	16,454.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,192.89	34,192.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	47,304.00	0.00	0.00	47,304.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	222.39	0.00	0.00	0.00	222.39	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,601.72	0.00	0.00	2,601.72	0.00	0.00
9999 Undistributed	269.17	269.17	0.00	0.00	0.00	0.00
<b>Totals</b>	1,272,401.32	1,145,447.07	32,826.14	93,905.72	222.39	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>	1,272,401.32					

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

#### 56 Yellowstone 1014 Custer K-12 Schools

Line A	Indirect/Direct	32,826.14 /	1,145,447.07	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0975 Custer K-12 Schools				2.87%	<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>	
	0975 Custer K-12 Schools	0.0343	0.0270	0.0253	0.0296	2.87%	
<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>	
	0975 Custer 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>		
	0975 Custer K-12 Schools	0.0343	0.0270	0.0253	0.0296	<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>
	0975 Custer K-12 Schools					2.75%	<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>	
	1014 Custer K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>2.75%</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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 56 Yellowstone 1015 Morin Elementary

#### 0976 Morin 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	270,650.73	264,555.73	0.00	6,095.00	0.00	0.00
21XX Support Services - Students	7,146.00	7,146.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,558.71	3,558.71	0.00	0.00	0.00	0.00
222X Educational Media Services	544.76	544.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,261.50	13,261.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,722.51	0.00	22,722.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	47,390.50	47,390.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,138.75	45,138.75	0.00	0.00	0.00	0.00
31XX Food Services	1,954.40	1,954.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	150,172.32	0.00	0.00	150,172.32	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	621.56	0.00	0.00	621.56	0.00	0.00
<b>Totals</b>	563,161.74	383,550.35	22,722.51	156,888.88	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>	563,161.74					

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

#### 56 Yellowstone 1015 Morin Elementary

Line A	Indirect/Direct	22,722.51 /	383,550.35	2013 Calculated Rate	5.92%	2013 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0976 Morin 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>	
	0976 Morin Elem	0.0530	0.0623	0.0654	0.0625	5.92%	
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>	
	0976 Morin 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>	<b>Reclassified Rate 2013</b>	
	0976 Morin Elem	0.0530	0.0623	0.0654	0.0625	<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>
	0976 Morin Elem					5.75%	<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>	
	1015 Morin Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				5.75%	<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.

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

#### 56 Yellowstone 1017 Broadview Public Schools

#### 0978 Broadview Elem

<b>Expenditure Function</b>	<b>Total Expenditures</b>	<b>Direct and Unallowable Costs</b>	<b>Indirect Costs</b>	<b>Excluded Costs</b>		
				<b>Capital Outlay</b>	<b>Debt Financing</b>	<b>Other</b>
	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>
1XXX Instruction	701,292.42	701,292.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,295.12	32,295.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,561.87	17,561.87	0.00	0.00	0.00	0.00
222X Educational Media Services	15,145.11	15,145.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,954.08	74,954.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6.61	6.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,026.18	2,165.15	29,861.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,113.19	114,113.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	134,176.44	89,703.60	0.00	44,472.84	0.00	0.00
31XX Food Services	101,790.89	101,790.89	0.00	0.00	0.00	0.00
33XX Community Services	2,260.88	2,260.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	100.50	100.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,715.10	5,715.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,905.09	0.00	0.00	1,905.09	0.00	0.00
<b>Totals</b>	1,233,343.48	1,157,104.52	29,861.03	46,377.93	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>	1,233,343.48					

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

#### 56 Yellowstone 1017 Broadview Public Schools

#### 0979 Broadview 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	422,404.55	422,404.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,447.54	32,447.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	311.88	311.88	0.00	0.00	0.00	0.00
222X Educational Media Services	15,007.04	15,007.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,244.90	76,244.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6.61	6.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,906.44	2,040.17	29,866.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	111,882.55	111,882.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,551.00	76,078.15	0.00	44,472.85	0.00	0.00
31XX Food Services	21,945.50	21,945.50	0.00	0.00	0.00	0.00
33XX Community Services	2,260.91	2,260.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,375.34	10,375.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,295.32	26,295.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	960.83	0.00	0.00	960.83	0.00	0.00
<b>Totals</b>	872,600.41	797,300.46	29,866.27	45,433.68	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>	872,600.41					

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 FY2012-13 Using FY11 Expenditures

#### 56 Yellowstone 1017 Broadview Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0978 Broadview Elem	Indirect/Direct	29,861.03 / 1,157,104.52	2.58%	<input type="text"/>	
	LE 0979 Broadview H S	Indirect/Direct	29,866.27 / 797,300.46	3.75%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0978 Broadview Elem	0.0251	0.0293	0.0284	0.0278	2.58%
	0979 Broadview H S	0.0354	0.0422	0.0413	0.0422	3.75%

Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0978 Broadview Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0979 Broadview 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	
	0978 Broadview Elem	0.0251	0.0293	0.0284	0.0278	<input type="text"/>
	0979 Broadview H S	0.0354	0.0422	0.0413	0.0422	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0978 Broadview Elem	2.59%	<input type="text"/>
	0979 Broadview H S	3.77%	<input type="text"/>

**Line F Average of LE's contained under one School System Code (SS)**

1017 Broadview Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	3.18%	<input 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

#### 56 Yellowstone 1017 Broadview 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

#### 56 Yellowstone 1019 Elysian Elementary

#### 0981 Elysian 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	716,043.80	716,043.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	36,872.64	36,872.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,416.00	2,416.00	0.00	0.00	0.00	0.00
222X Educational Media Services	26,548.15	26,548.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,700.62	142,700.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,176.13	7,991.98	39,184.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,492.46	96,648.46	0.00	7,844.00	0.00	0.00
27XX Student Transportation Services	37,143.40	37,143.40	0.00	0.00	0.00	0.00
31XX Food Services	115,803.18	115,803.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,126.32	7,126.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,462.31	0.00	0.00	4,462.31	0.00	0.00
<b>Totals</b>	1,240,785.01	1,189,294.55	39,184.15	12,306.31	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>	1,240,785.01					

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

#### 56 Yellowstone 1019 Elysian Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0981 Elysian Elem	39,184.15 / 1,189,294.55 3.29%	<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>
	0981 Elysian Elem	0.0347	0.0368
		<b>2011</b>	<b>2012</b>
		0.0338	0.0346
			<b>2013</b>
			3.29%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>
	0981 Elysian Elem	0.0000	0.0000
		<b>2011</b>	<b>2012</b>
		0.0000	0.0000
			<b>Reclassified Rate 2013</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>2009</b>	<b>2010</b>
	0981 Elysian Elem	0.0347	0.0368
		<b>2011</b>	<b>2012</b>
		0.0338	0.0346
			<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>		<b>2013</b>
	0981 Elysian Elem		3.28%
			<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>
	1019 Elysian Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>3.28%</b>
		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.

\*\* "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

#### 56 Yellowstone 1020 Huntley Project K-12 Schls

#### 0983 Huntley Project 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	4,103,638.15	4,059,930.15	0.00	43,708.00	0.00	0.00
21XX Support Services - Students	231,877.26	231,877.26	0.00	0.00	0.00	0.00
222X Educational Media Services	240,683.00	240,683.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,122.00	118,122.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	440,658.00	440,658.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	180,854.00	18,778.00	162,076.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	800,882.91	764,260.91	0.00	36,622.00	0.00	0.00
27XX Student Transportation Services	495,380.39	485,491.39	0.00	9,889.00	0.00	0.00
31XX Food Services	384,934.00	384,934.00	0.00	0.00	0.00	0.00
33XX Community Services	124,638.00	124,638.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	70,117.00	70,117.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	152,894.00	152,894.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	363,400.00	0.00	0.00	363,400.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	37,198.00	0.00	0.00	0.00	37,198.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,494.00	0.00	0.00	23,494.00	0.00	0.00
<b>Totals</b>	7,768,770.71	7,092,383.71	162,076.00	477,113.00	37,198.00	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>	7,768,770.71					

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

#### 56 Yellowstone 1020 Huntley Project K-12 Schls

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **				
LE 0983 Huntley Project K-12 Schools	Indirect/Direct    162,076.00 /    7,092,383.71    2.29%	<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>	
	0983 Huntley Project K-12 Schools	0.0230	0.0231	0.0205	0.0215	2.29%	
<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>	
	0983 Huntley Project K-12 Schools	0.0000	0.0000	0.0205	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>	
	0983 Huntley Project K-12 Schools	0.0230	0.0231	0.0205	0.0215	<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>
	0983 Huntley Project K-12 Schools					2.11%	<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>	
	1020 Huntley Project K-12 Schls	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>2.11%</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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 56 Yellowstone 1022 Shepherd Public Schools

#### 0985 Shepherd 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	3,146,050.62	3,146,050.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	44,108.89	44,108.89	0.00	0.00	0.00	0.00
222X Educational Media Services	123,275.49	123,275.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,827.49	43,827.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	183,199.01	183,199.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,791.24	0.00	46,791.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	384,900.28	384,900.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	428,607.62	245,715.12	0.00	182,892.50	0.00	0.00
31XX Food Services	297,982.62	297,982.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,921.02	5,921.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,704.28	53,704.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	99,396.38	0.00	0.00	99,396.38	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	350.00	0.00	0.00	0.00	350.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,969.81	0.00	0.00	17,969.81	0.00	0.00
<b>Totals</b>	4,876,084.75	4,528,684.82	46,791.24	300,258.69	350.00	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>	4,876,084.75					

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

#### 56 Yellowstone 1022 Shepherd Public Schools

#### 0986 Shepherd 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	1,616,879.89	1,616,879.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	56,693.04	56,693.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	21,600.78	21,600.78	0.00	0.00	0.00	0.00
222X Educational Media Services	66,326.08	66,326.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,816.56	43,816.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	162,003.91	162,003.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,758.74	0.00	44,758.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	303,000.51	303,000.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	372,700.12	233,807.62	0.00	138,892.50	0.00	0.00
31XX Food Services	4,798.00	4,798.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,395.40	41,395.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	137,301.32	137,301.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	37,709.61	0.00	0.00	37,709.61	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	350.00	0.00	0.00	0.00	350.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,855.74	0.00	0.00	8,855.74	0.00	0.00
<b>Totals</b>	2,918,189.70	2,687,623.11	44,758.74	185,457.85	350.00	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>	2,918,189.70					

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

#### 56 Yellowstone 1022 Shepherd Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0985 Shepherd Elem	Indirect/Direct	46,791.24 / 4,528,684.82	1.03%	<input type="text"/>	
	LE 0986 Shepherd H S	Indirect/Direct	44,758.74 / 2,687,623.11	1.67%	<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>
	0985 Shepherd Elem	0.0129	0.0106	0.0099	0.0095	1.03%
	0986 Shepherd H S	0.0220	0.0177	0.0168	0.0166	1.67%
<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>
	0985 Shepherd Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0986 Shepherd 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>	
	0985 Shepherd Elem	0.0129	0.0106	0.0099	0.0095	<input type="text"/>
	0986 Shepherd H S	0.0220	0.0177	0.0168	0.0166	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0985 Shepherd Elem				1.01%	<input type="text"/>
	0986 Shepherd H S				1.71%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	1022 Shepherd Public Schools				1.36%	<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

#### 56 Yellowstone 1022 Shepherd 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

#### 56 Yellowstone 1023 Pioneer Elementary

#### 0987 Pioneer 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	356,985.90	356,985.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,009.00	3,009.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	581.60	581.60	0.00	0.00	0.00	0.00
222X Educational Media Services	4,627.10	4,627.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,972.73	3,972.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,380.93	0.00	46,380.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,941.60	36,941.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,104.95	55,104.95	0.00	0.00	0.00	0.00
31XX Food Services	2,176.26	2,176.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	780.81	780.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	120.00	120.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,862.42	0.00	0.00	1,862.42	0.00	0.00
<b>Totals</b>	512,543.30	464,299.95	46,380.93	1,862.42	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>	512,543.30					

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

#### 56 Yellowstone 1023 Pioneer Elementary

Line A	Indirect/Direct	46,380.93 /	464,299.95	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0987 Pioneer Elem				9.99%	<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>	
	0987 Pioneer Elem	0.0770	0.0837	0.0763	0.0796	9.99%	
<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>	
	0987 Pioneer 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>		
	0987 Pioneer Elem	0.0770	0.0837	0.0763	0.0796	<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>
	0987 Pioneer Elem					7.91%	<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>	
	1023 Pioneer Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				7.91%	<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

#### 56 Yellowstone 1025 Independent Elementary

#### 0989 Independent 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	1,420,332.44	1,420,332.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,776.00	8,776.00	0.00	0.00	0.00	0.00
222X Educational Media Services	7,239.72	7,239.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	26,300.54	26,300.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	149,906.16	149,906.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,955.71	0.00	55,955.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	126,116.03	126,116.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,397.89	47,397.89	0.00	0.00	0.00	0.00
31XX Food Services	91,500.96	91,500.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,954.69	4,954.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,621.91	0.00	0.00	4,621.91	0.00	0.00
<b>Totals</b>	1,943,102.05	1,882,524.43	55,955.71	4,621.91	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>	1,943,102.05					

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

#### 56 Yellowstone 1025 Independent Elementary

Line A	Indirect/Direct	55,955.71 /	1,882,524.43	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0989 Independent Elem				2.97%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0989 Independent Elem	0.0332	0.0277	0.0288	0.0313	2.97%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0989 Independent 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		
	0989 Independent Elem	0.0332	0.0277	0.0288	0.0313	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0989 Independent Elem					2.86%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1025 Independent Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				2.86%	<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

#### 56 Yellowstone 1032 Yellowstone Academy Elem

#### 1196 Yellowstone Academy 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	2,552,158.15	2,552,158.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	114,129.04	114,129.04	0.00	0.00	0.00	0.00
222X Educational Media Services	30,282.40	30,282.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,751.42	111,751.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	100,857.14	100,857.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	220,992.14	211,233.09	9,759.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	120,788.15	120,788.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	69,296.88	69,296.88	0.00	0.00	0.00	0.00
<b>Totals</b>	3,320,255.32	3,310,496.27	9,759.05	0.00	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>	3,320,255.32					

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

#### 56 Yellowstone 1032 Yellowstone Academy Elem

Line A	Indirect/Direct	9,759.05 /	3,310,496.27	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 1196 Yellowstone Academy Elem				0.29%			
<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>	
	1196 Yellowstone Academy Elem	0.0000	0.0000	0.0000	0.0000	0.29%	
<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>	
	1196 Yellowstone Academy 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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	1196 Yellowstone Academy Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	1196 Yellowstone Academy Elem					0.06%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	1032 Yellowstone Academy Elem	<b>Your Preliminary Rate by School System (SS) is:</b>				0.06%	
		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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