



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 01 Beaverhead 0197 Grant Elementary

#### 0003 Grant Elem

| Expenditure Function   | Total Expenditures<br>(A) | Direct and Unallowable Costs<br>(B) | Indirect Costs<br>(C) | Excluded Costs        |                       |              |
|--|---------------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|--------------|
|  |                           |                                     |                       | Capital Outlay<br>(D) | Debt Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 81,512.21                 | 81,512.21                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 21XX Support Services - Students                                     | 1,730.70                  | 1,251.59                            | 0.00                  | 479.11                | 0.00                  | 0.00         |
| 221X Improvement of Instruction Services                             | 6,648.56                  | 6,648.56                            | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 23XX Support Services - General Administration                       | 11,898.27                 | 11,898.27                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 25XX Support Services - Business                                     | 4,346.00                  | 0.00                                | 4,346.00              | 0.00                  | 0.00                  | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 13,892.85                 | 13,892.85                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 27XX Student Transportation Services                                 | 18,725.43                 | 18,725.43                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 31XX Food Services   | 454.16                    | 454.16                              | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 4XXX Facilities Acquisition and Construction Services                | 12,752.00                 | 0.00                                | 0.00                  | 12,752.00             | 0.00                  | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 2,645.67                  | 0.00                                | 0.00                  | 2,645.67              | 0.00                  | 0.00         |
| <b>Totals</b>  | 154,605.85                | 134,383.07                          | 4,346.00              | 15,876.78             | 0.00                  | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>                      | XXXXXXXXXX                |                                     |                       | XXXXXX                | XXXXXXXXX             | XXXXX        |
| <b>Direct or Indirect Costs Reclassified as Excluded</b>             | XXXXXXXXXX                |                                     |                       |                       |                       |              |
| <b>Adjusted Totals</b>   | 154,605.85                |                                     |                       |                       |                       |              |

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

#### 01 Beaverhead 0197 Grant Elementary

| Line A  | Indirect/Direct   | 4,346.00 /  | 134,383.07  | 2013<br>Calculated Rate | 2013<br>Reclassified Rate *                              | Requested<br>Reclassified Rate **                        |
|---|---|-------------|-------------|-------------------------|--|--|
| LE 0003 Grant Elem  |   |             |             | 3.23%                   | <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>  |
|   | 0003 Grant Elem   | 0.0386      | 0.0327      | 0.0295                  | 0.0338   | 3.23%  |
| <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>                            |
|   | 0003 Grant 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>  |  |
|   | 0003 Grant Elem   | 0.0386      | 0.0327      | 0.0295                  | 0.0338   | <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>                              |
|   | 0003 Grant Elem   |             |             |                         | 3.17%  | <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>                              |
|   | 0197 Grant Elementary                                       |             |             |                         | <b>Your Preliminary Rate by School System (SS) is:</b>   | <input style="width: 100px; height: 20px;" type="text"/> |
|   | 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

#### 01 Beaverhead 0199 Dillon Elementary

#### 0005 Dillon Elem

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 4,162,433.25                 | 4,162,433.25                           | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                                     | 59,228.77                    | 59,228.77                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                             | 141,071.40                   | 141,071.40                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                                      | 123,885.75                   | 123,885.75                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 157,301.18                   | 157,301.18                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration                        | 290,467.09                   | 290,467.09                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                                     | 182,212.66                   | 4,670.08                               | 177,542.58               | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 504,935.75                   | 444,877.83                             | 0.00                     | 60,057.92                | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 53,110.37                    | 53,110.37                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services   | 278,613.42                   | 278,613.42                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 15,349.44                    | 0.00                                   | 0.00                     | 15,349.44                | 0.00                     | 0.00         |
| <b>Totals</b>  | 5,968,609.08                 | 5,715,659.14                           | 177,542.58               | 75,407.36                | 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>   | 5,968,609.08                 |  |                          |                          |                          |              |

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

#### 01 Beaverhead 0199 Dillon Elementary

| Line A  | 2013<br>Calculated Rate                                  | 2013<br>Reclassified Rate *                              | Requested<br>Reclassified Rate **                        |             |             |  |  |
|---|--|--|--|-------------|-------------|--|--|
| LE 0005 Dillon Elem   | Indirect/Direct    177,542.58 /    5,715,659.14    3.11% | <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>  |  |
|   | 0005 Dillon Elem   | 0.0230   | 0.0247   | 0.0218      | 0.0198      | 3.11%  |  |
| <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>                            |  |
|   | 0005 Dillon Elem   | 0.0000   | 0.0000   | 0.0000      | 0.0000      | <input style="width: 100px; height: 20px;" type="text"/> |  |
| <b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>       | <b>LE</b>  | <b>2009</b>  | <b>2010</b>  | <b>2011</b> | <b>2012</b> | <b>Reclassified Rate 2013</b>                            |  |
|   | 0005 Dillon Elem   | 0.0230   | 0.0247   | 0.0218      | 0.0198      | <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>                              |
|   | 0005 Dillon Elem   |  |  |             |             | 2.29%  | <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>                              |  |
| 0199 Dillon Elementary  | <b>Your Preliminary Rate by School System (SS) is:</b>   |  |  |             |             | 2.29%  | <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

#### 01 Beaverhead 0200 Beaverhead Co High School

#### 0006 Beaverhead County H S

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 2,480,509.21                 | 2,463,755.21                           | 0.00                     | 16,754.00                | 0.00                     | 0.00         |
| 222X Educational Media Services                                      | 87,442.22                    | 87,442.22                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 273,687.47                   | 273,687.47                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration                        | 163,210.10                   | 163,210.10                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 469,623.56                   | 469,623.56                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 541,944.47                   | 541,944.47                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                                    | 96,642.50                    | 96,642.50                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                                     | 237,643.50                   | 237,643.50                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 13,306.94                    | 0.00                                   | 0.00                     | 13,306.94                | 0.00                     | 0.00         |
| <b>Totals</b>  | 4,364,009.97                 | 4,333,949.03                           | 0.00                     | 30,060.94                | 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>   | 4,364,009.97                 |  |                          |                          |                          |              |

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

#### 01 Beaverhead 0200 Beaverhead Co High School

| Line A  | Indirect/Direct   | 0.00 /   | 4,333,949.03 | 2013<br>Calculated Rate | 0.00%       | 2013<br>Reclassified Rate *                             | Requested<br>Reclassified Rate **                       |
|---|---|--|--------------|-------------------------|-------------|---|---|
| <b>LE 0006 Beaverhead County H S</b>                                      |   |  |              |                         |             |   |   |
| <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>   |   |
|   | 0006 Beaverhead County H S                                  | 0.0000   | 0.0000       | 0.0000                  | 0.0000      | 0.00%   |   |
| <b>Line C Approved Indirect Cost Rates</b>                                | <b>LE</b>   | <b>2009</b>  | <b>2010</b>  | <b>2011</b>             | <b>2012</b> | <b>Reclassified Rate 2013</b>                           |   |
|   | 0006 Beaverhead County H S                                  | 0.0000   | 0.0000       | 0.0000                  | 0.0000      | <input style="width: 50px; 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>2013</b>   |   |
|   | 0006 Beaverhead County H S                                  | 0.0000   | 0.0000       | 0.0000                  | 0.0000      | <input style="width: 50px; 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>                             |
|   | 0006 Beaverhead County H S                                  |  |              |                         |             | 0.00%   | <input style="width: 50px; height: 20px;" type="text"/> |
| <b>Line F Average of LE's contained under one School System Code (SS)</b> |   |  |              |                         |             | <b>SS Reclassified Rate</b>                             |   |
|   | 0200 Beaverhead Co High School                              | <b>Your Preliminary Rate by School System (SS) is:</b> |              |                         |             | 0.00%   | <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

#### 01 Beaverhead 0201 Wise River Elementary

#### 0007 Wise River Elem

| Expenditure Function   | Total Expenditures<br>(A) | Direct and Unallowable Costs<br>(B) | Indirect Costs<br>(C) | Excluded Costs        |                       |              |
|--|---------------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|--------------|
|  |                           |                                     |                       | Capital Outlay<br>(D) | Debt Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 129,274.06                | 123,770.06                          | 0.00                  | 5,504.00              | 0.00                  | 0.00         |
| 21XX Support Services - Students                                     | 505.90                    | 505.90                              | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 221X Improvement of Instruction Services                             | 4,649.00                  | 4,649.00                            | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 222X Educational Media Services                                      | 171.00                    | 171.00                              | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 23XX Support Services - General Administration                       | 11,249.36                 | 11,249.36                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 27,399.19                 | 27,399.19                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 27XX Student Transportation Services                                 | 1,840.40                  | 1,840.40                            | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 5,161.25                  | 0.00                                | 0.00                  | 5,161.25              | 0.00                  | 0.00         |
| <b>Totals</b>  | 180,250.16                | 169,584.91                          | 0.00                  | 10,665.25             | 0.00                  | 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>   | 180,250.16                |                                     |                       |                       |                       |              |

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 01 Beaverhead 0201 Wise River Elementary

| Line A  | Indirect/Direct   | 0.00 /   | 169,584.91  | 2013<br>Calculated Rate | 2013<br>Reclassified Rate * | Requested<br>Reclassified Rate ** |                             |
|---|---|--|-------------|-------------------------|-----------------------------|-----------------------------------|-----------------------------|
| LE 0007 Wise River Elem   |   |  |             | 0.00%                   |                             |                                   |                             |
| <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>                       |                             |
|   | 0007 Wise River Elem  | 0.0000   | 0.0000      | 0.0000                  | 0.0000                      | 0.00%                             |                             |
| <b>Line C Approved Indirect Cost Rates</b>                                | <b>LE</b>   | <b>2009</b>  | <b>2010</b> | <b>2011</b>             | <b>2012</b>                 | <b>Reclassified Rate 2013</b>     |                             |
|   | 0007 Wise River 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>                 |                                   |                             |
|   | 0007 Wise River 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> |
|   | 0007 Wise River Elem  |  |             |                         |                             | 0.00%                             |                             |
| <b>Line F Average of LE's contained under one School System Code (SS)</b> |   |  |             |                         |                             | <b>SS Reclassified Rate</b>       |                             |
|   | 0201 Wise River Elementary                                  | <b>Your Preliminary Rate by School System (SS) is:</b> |             |                         |                             | 0.00%                             |                             |
|   | 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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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 01 Beaverhead 0202 Lima K-12 Schools

#### 0009 Lima K-12 Schools

| Expenditure Function   | Total Expenditures<br>(A) | Direct and Unallowable Costs<br>(B) | Indirect Costs<br>(C) | Excluded Costs        |                       |              |
|--|---------------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|--------------|
|  |                           |                                     |                       | Capital Outlay<br>(D) | Debt Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 623,677.21                | 623,677.21                          | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 21XX Support Services - Students                                     | 26,769.61                 | 26,769.61                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 221X Improvement of Instruction Services                             | 13,673.93                 | 13,673.93                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 222X Educational Media Services                                      | 30,687.20                 | 30,687.20                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 23XX Support Services - General Administration                       | 85,967.61                 | 85,967.61                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 24XX Support Services - School Administration                        | 74,070.88                 | 74,070.88                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 25XX Support Services - Business                                     | 11,201.80                 | 2,800.44                            | 8,401.36              | 0.00                  | 0.00                  | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 162,082.56                | 150,732.56                          | 0.00                  | 11,350.00             | 0.00                  | 0.00         |
| 27XX Student Transportation Services                                 | 131,505.95                | 68,557.95                           | 0.00                  | 62,948.00             | 0.00                  | 0.00         |
| 31XX Food Services   | 66,595.75                 | 66,595.75                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 34XX Extracurricular - Activities                                    | 5,970.44                  | 5,970.44                            | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 35XX Extracurricular - Athletics                                     | 38,501.51                 | 38,501.51                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 4XXX Facilities Acquisition and Construction Services                | 5,310.33                  | 0.00                                | 0.00                  | 5,310.33              | 0.00                  | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 6,275.58                  | 0.00                                | 0.00                  | 6,275.58              | 0.00                  | 0.00         |
| <b>Totals</b>  | 1,282,290.36              | 1,188,005.09                        | 8,401.36              | 85,883.91             | 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>   | 1,282,290.36              |                                     |                       |                       |                       |              |

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

#### 01 Beaverhead 0202 Lima K-12 Schools

| Line A   | Indirect/Direct        | 8,401.36 /  | 1,188,005.09 | 2013<br>Calculated Rate | 2013<br>Reclassified Rate * | Requested<br>Reclassified Rate **                       |
|--|------------------------|---|--------------|-------------------------|-----------------------------|---|
| <b>LE 0009 Lima K-12 Schools</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>   |
|  | 0009 Lima K-12 Schools | 0.0127  | 0.0303       | 0.0331                  | 0.0351                      | 0.71%   |
| 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>                           |
|  | 0009 Lima K-12 Schools | 0.0127  | 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>                 |   |
|  | 0009 Lima K-12 Schools | 0.0127  | 0.0303       | 0.0331                  | 0.0351                      | <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>                             |
|  | 0009 Lima K-12 Schools |   |              |                         | 2.25%                       | <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>                             |
|  | 0202 Lima K-12 Schools | <b>Your Preliminary Rate by School System (SS) is:</b>      |              |                         | 2.25%                       | <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

#### 01 Beaverhead 0203 Wisdom Elementary

#### 0010 Wisdom Elem

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 104,416.09                   | 104,416.09                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                                     | 838.02                       | 838.02                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                             | 2,368.50                     | 2,368.50                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 15,445.16                    | 15,445.16                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 21,137.97                    | 21,137.97                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 9,270.03                     | 9,270.03                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 4,293.79                     | 0.00                                   | 0.00                     | 4,293.79                 | 0.00                     | 0.00         |
| <b>Totals</b>  | 157,769.56                   | 153,475.77                             | 0.00                     | 4,293.79                 | 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>   | 157,769.56                   |  |                          |                          |                          |              |

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

#### 01 Beaverhead 0203 Wisdom Elementary

| Line A  | Indirect/Direct   | 0.00 /   | 153,475.77  | 2013<br>Calculated Rate | 0.00%       | 2013<br>Reclassified Rate *                             | Requested<br>Reclassified Rate **                       |
|---|---|--|-------------|-------------------------|-------------|---|---|
| <b>LE 0010 Wisdom Elem</b>  |   |  |             |                         |             |   |   |
| <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>   |   |
|   | 0010 Wisdom Elem  | 0.0000   | 0.0000      | 0.0000                  | 0.0000      | 0.00%   |   |
| <b>Line C Approved Indirect Cost Rates</b>                                | <b>LE</b>   | <b>2009</b>  | <b>2010</b> | <b>2011</b>             | <b>2012</b> | <b>Reclassified Rate 2013</b>                           |   |
|   | 0010 Wisdom Elem  | 0.0000   | 0.0000      | 0.0000                  | 0.0000      | <input style="width: 50px; 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>2013</b>   |   |
|   | 0010 Wisdom Elem  | 0.0000   | 0.0000      | 0.0000                  | 0.0000      | <input style="width: 50px; 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>                             |
|   | 0010 Wisdom Elem  |  |             |                         |             | 0.00%   | <input style="width: 50px; height: 20px;" type="text"/> |
| <b>Line F Average of LE's contained under one School System Code (SS)</b> |   |  |             |                         |             | <b>SS Reclassified Rate</b>                             |   |
|   | 0203 Wisdom Elementary                                      | <b>Your Preliminary Rate by School System (SS) is:</b> |             |                         |             | 0.00%   | <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

#### 01 Beaverhead 0205 Polaris Elementary

#### 0012 Polaris Elem

| Expenditure Function   | Total Expenditures<br>(A) | Direct and Unallowable Costs<br>(B) | Indirect Costs<br>(C) | Excluded Costs        |                       |              |
|--|---------------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|--------------|
|  |                           |                                     |                       | Capital Outlay<br>(D) | Debt Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 44,652.25                 | 42,262.29                           | 0.00                  | 2,389.96              | 0.00                  | 0.00         |
| 221X Improvement of Instruction Services                             | 2,112.50                  | 2,112.50                            | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 23XX Support Services - General Administration                       | 12,809.52                 | 12,809.52                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 11,800.38                 | 11,800.38                           | 0.00                  | 0.00                  | 0.00                  | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 433.73                    | 0.00                                | 0.00                  | 433.73                | 0.00                  | 0.00         |
| <b>Totals</b>  | 71,808.38                 | 68,984.69                           | 0.00                  | 2,823.69              | 0.00                  | 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>   | 71,808.38                 |                                     |                       |                       |                       |              |

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

#### 01 Beaverhead 0205 Polaris Elementary

| Line A  | Indirect/Direct         | 0.00 /      | 68,984.69   | 2013<br>Calculated Rate | 0.00%       | 2013<br>Reclassified Rate * | Requested<br>Reclassified Rate **                       |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
|---|-------------------------|-------------|-------------|-------------------------|-------------|-----------------------------|---|---|-----------|-------------|-------------|-------------|-------------|-------------|-------------------------------|--|-------------------------|--------|--------|--------|--------|-------|---|
| <b>LE 0012 Polaris Elem</b>   |                         |             |             |                         |             |                             |   |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Line B Preliminary Indirect Cost Rates</b></td> <td style="width: 15%;"><b>LE</b></td> <td style="width: 15%;"><b>2009</b></td> <td style="width: 15%;"><b>2010</b></td> <td style="width: 15%;"><b>2011</b></td> <td style="width: 15%;"><b>2012</b></td> <td style="width: 15%;"></td> <td style="width: 15%;"><b>2013</b></td> </tr> <tr> <td></td> <td>0012 Polaris Elem</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td></td> <td style="text-align: center;">0.00%</td> </tr> </table>  |                         |             |             |                         |             |                             |   | <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>                   |  | 0012 Polaris Elem       | 0.0000 | 0.0000 | 0.0000 | 0.0000 |       | 0.00%   |
| <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>   |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
|   | 0012 Polaris Elem       | 0.0000      | 0.0000      | 0.0000                  | 0.0000      |                             | 0.00%   |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Line C Approved Indirect Cost Rates</b></td> <td style="width: 15%;"><b>LE</b></td> <td style="width: 15%;"><b>2009</b></td> <td style="width: 15%;"><b>2010</b></td> <td style="width: 15%;"><b>2011</b></td> <td style="width: 15%;"><b>2012</b></td> <td style="width: 15%;"></td> <td style="width: 15%;"><b>Reclassified Rate 2013</b></td> </tr> <tr> <td></td> <td>0012 Polaris Elem</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td></td> <td style="text-align: center;"><input style="width: 50px; height: 20px;" type="text"/></td> </tr> </table> |                         |             |             |                         |             |                             |   | <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> |  | 0012 Polaris Elem       | 0.0000 | 0.0000 | 0.0000 | 0.0000 |       | <input style="width: 50px; height: 20px;" type="text"/> |
| <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>                           |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
|   | 0012 Polaris Elem       | 0.0000      | 0.0000      | 0.0000                  | 0.0000      |                             | <input style="width: 50px; height: 20px;" type="text"/> |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b></td> <td style="width: 15%;"><b>LE</b></td> <td style="width: 15%;"><b>2009</b></td> <td style="width: 15%;"><b>2010</b></td> <td style="width: 15%;"><b>2011</b></td> <td style="width: 15%;"><b>2012</b></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td></td> <td>0012 Polaris Elem</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td></td> <td style="text-align: center;"><input style="width: 50px; height: 20px;" type="text"/></td> </tr> </table>     |                         |             |             |                         |             |                             |   | <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> |             |                               |  | 0012 Polaris Elem       | 0.0000 | 0.0000 | 0.0000 | 0.0000 |       | <input style="width: 50px; 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> |                             |   |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
|   | 0012 Polaris Elem       | 0.0000      | 0.0000      | 0.0000                  | 0.0000      |                             | <input style="width: 50px; height: 20px;" type="text"/> |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Line E Five Year Average with 5% Discount</b></td> <td style="width: 15%;"><b>LE</b></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"><b>2013</b></td> <td style="width: 15%;"><b>LE Reclassified Rate</b></td> </tr> <tr> <td></td> <td>0012 Polaris Elem</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">0.00%</td> <td style="text-align: center;"><input style="width: 50px; height: 20px;" type="text"/></td> </tr> </table>   |                         |             |             |                         |             |                             |   | <b>Line E Five Year Average with 5% Discount</b>                          | <b>LE</b> |             |             |             |             | <b>2013</b> | <b>LE Reclassified Rate</b>   |  | 0012 Polaris Elem       |        |        |        |        | 0.00% | <input style="width: 50px; 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>                             |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
|   | 0012 Polaris Elem       |             |             |                         |             | 0.00%                       | <input style="width: 50px; height: 20px;" type="text"/> |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Line F Average of LE's contained under one School System Code (SS)</b></td> <td style="width: 15%;"></td> <td style="width: 15%;"><b>SS Reclassified Rate</b></td> </tr> <tr> <td></td> <td>0205 Polaris Elementary</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center; background-color: yellow;">0.00%</td> <td style="text-align: center;"><input style="width: 50px; height: 20px;" type="text"/></td> </tr> </table>  |                         |             |             |                         |             |                             |   | <b>Line F Average of LE's contained under one School System Code (SS)</b> |           |             |             |             |             |             | <b>SS Reclassified Rate</b>   |  | 0205 Polaris Elementary |        |        |        |        | 0.00% | <input style="width: 50px; height: 20px;" type="text"/> |
| <b>Line F Average of LE's contained under one School System Code (SS)</b>   |                         |             |             |                         |             |                             | <b>SS Reclassified Rate</b>                             |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |
|   | 0205 Polaris Elementary |             |             |                         |             | 0.00%                       | <input style="width: 50px; height: 20px;" type="text"/> |   |           |             |             |             |             |             |                               |  |                         |        |        |        |        |       |   |

**Your Preliminary Rate by School System (SS) is:**  
This same rate is applied to both EL and HS in the same SS.

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 01 Beaverhead 0207 Jackson Elementary

#### 0014 Jackson Elem

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 80,166.17                    | 80,166.17                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                             | 3,058.03                     | 3,058.03                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 13,718.00                    | 13,718.00                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 36,238.19                    | 36,238.19                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 3,473.13                     | 3,473.13                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 4,749.20                     | 0.00                                   | 0.00                     | 4,749.20                 | 0.00                     | 0.00         |
| <b>Totals</b>  | 141,402.72                   | 136,653.52                             | 0.00                     | 4,749.20                 | 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>   | 141,402.72                   |  |                          |                          |                          |              |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 01 Beaverhead 0207 Jackson Elementary

| Line A  | Indirect/Direct   | 0.00 /   | 136,653.52  | 2013<br>Calculated Rate | 0.00%       | 2013<br>Reclassified Rate *                             | Requested<br>Reclassified Rate **                       |
|---|---|--|-------------|-------------------------|-------------|---|---|
| <b>LE 0014 Jackson Elem</b>   |   |  |             |                         |             |   |   |
| <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>   |   |
|   | 0014 Jackson Elem   | 0.0000   | 0.0000      | 0.0000                  | 0.0000      | 0.00%   |   |
| <b>Line C Approved Indirect Cost Rates</b>                                | <b>LE</b>   | <b>2009</b>  | <b>2010</b> | <b>2011</b>             | <b>2012</b> | <b>Reclassified Rate 2013</b>                           |   |
|   | 0014 Jackson Elem   | 0.0000   | 0.0000      | 0.0000                  | 0.0000      | <input style="width: 50px; 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> |   |   |
|   | 0014 Jackson Elem   | 0.0000   | 0.0000      | 0.0000                  | 0.0000      | <input style="width: 50px; 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>                             |
|   | 0014 Jackson Elem   |  |             |                         |             | 0.00%   | <input style="width: 50px; height: 20px;" type="text"/> |
| <b>Line F Average of LE's contained under one School System Code (SS)</b> |   |  |             |                         |             | <b>SS Reclassified Rate</b>                             |   |
|   | 0207 Jackson Elementary                                     | <b>Your Preliminary Rate by School System (SS) is:</b> |             |                         |             | 0.00%   | <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

#### 01 Beaverhead 0208 Reichle Elementary

#### 0015 Reichle Elem

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 117,269.33                   | 117,269.33                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 15,179.60                    | 15,179.60                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 14,750.60                    | 14,750.60                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 16,144.31                    | 16,144.31                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 2,862.53                     | 0.00                                   | 0.00                     | 2,862.53                 | 0.00                     | 0.00         |
| <b>Totals</b>  | 166,206.37                   | 163,343.84                             | 0.00                     | 2,862.53                 | 0.00                     | 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>   | 166,206.37                   |  |                          |                          |                          |              |

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

#### 01 Beaverhead 0208 Reichle Elementary

| Line A   | Indirect/Direct   | 0.00 /   | 163,343.84  | 2013<br>Calculated Rate | 0.00%       | 2013<br>Reclassified Rate *                             | Requested<br>Reclassified Rate **                       |
|--|---|--|-------------|-------------------------|-------------|---|---|
| <b>LE 0015 Reichle 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>   |   |
|  | 0015 Reichle Elem   | 0.0000   | 0.0000      | 0.0000                  | 0.0000      | 0.00%   |   |
| Line C Approved Indirect Cost Rates                                | <b>LE</b>   | <b>2009</b>  | <b>2010</b> | <b>2011</b>             | <b>2012</b> | <b>Reclassified Rate 2013</b>                           |   |
|  | 0015 Reichle 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> |   |   |
|  | 0015 Reichle Elem   | 0.0000   | 0.0000      | 0.0000                  | 0.0000      | <input style="width: 50px; height: 20px;" type="text"/> |   |
| Line E Five Year Average with 5% Discount                          | <b>LE</b>   |  |             |                         |             | <b>2013</b>   | <b>LE Reclassified Rate</b>                             |
|  | 0015 Reichle Elem   |  |             |                         |             | 0.00%   | <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>                             |   |
|  | 0208 Reichle Elementary                                     | <b>Your Preliminary Rate by School System (SS) is:</b> |             |                         |             | 0.00%   | <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.

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