



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

15 Flathead 0463 Deer Park Elementary

0307 Deer Park 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	534,094.57	528,454.57	0.00	5,640.00	0.00	0.00
21XX Support Services - Students	1,874.40	1,874.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,713.60	1,713.60	0.00	0.00	0.00	0.00
222X Educational Media Services	24,030.42	24,030.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	22,220.06	22,220.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,390.73	35,390.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,327.04	3,587.62	28,739.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,328.67	58,328.67	0.00	0.00	0.00	0.00
31XX Food Services	1,231.20	1,231.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,324.24	4,324.24	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,550.00	0.00	0.00	23,550.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,109.92	0.00	0.00	1,109.92	0.00	0.00
Totals	740,194.85	681,155.51	28,739.42	30,299.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	740,194.85					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

15 Flathead 0463 Deer Park Elementary

Line A	Indirect/Direct	28,739.42 /	681,155.51	2013 Calculated Rate	4.22%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0307 Deer Park Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0307 Deer Park Elem	0.0453	0.0561	0.0578	0.0578	4.22%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0307 Deer Park 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	LE	2009	2010	2011	2012		
	0307 Deer Park Elem	0.0453	0.0561	0.0578	0.0578	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0307 Deer Park Elem					4.92%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0463 Deer Park Elementary	Your Preliminary Rate by School System (SS) is:				4.92%	<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

15 Flathead 0464 Fair-Mont-Egan Elementary

0308 Fair-Mont-Egan 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	871,537.70	871,537.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	31,547.84	31,547.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,124.51	10,124.51	0.00	0.00	0.00	0.00
222X Educational Media Services	32,667.14	32,667.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,619.12	91,619.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	108,298.51	507.00	107,791.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,663.61	143,663.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,805.16	5,805.16	0.00	0.00	0.00	0.00
31XX Food Services	13,608.94	13,608.94	0.00	0.00	0.00	0.00
33XX Community Services	28,327.67	28,327.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,082.66	14,082.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	100,720.77	0.00	0.00	100,720.77	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,965.31	0.00	0.00	2,965.31	0.00	0.00
Totals	1,454,968.94	1,243,491.35	107,791.51	103,686.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,454,968.94					

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

15 Flathead 0464 Fair-Mont-Egan Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **				
LE 0308 Fair-Mont-Egan Elem	Indirect/Direct 107,791.51 / 1,243,491.35 8.67%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0308 Fair-Mont-Egan Elem	0.0978	0.0879	0.0913	0.0921	8.67%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0308 Fair-Mont-Egan 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	Reclassified Rate 2013	
	0308 Fair-Mont-Egan Elem	0.0978	0.0879	0.0913	0.0921	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0308 Fair-Mont-Egan Elem					8.66%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0464 Fair-Mont-Egan Elementary	Your Preliminary Rate by School System (SS) is:				8.66%	<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

15 Flathead 0465 Swan River Elementary

0309 Swan River 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	781,110.19	781,110.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	837.47	837.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,823.47	25,323.47	0.00	500.00	0.00	0.00
222X Educational Media Services	26,893.45	26,893.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	164,120.60	164,120.60	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	95,954.86	95,954.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	660.10	660.10	0.00	0.00	0.00	0.00
31XX Food Services	63,050.93	63,050.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,105.74	8,105.74	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	12,889.89	0.00	0.00	0.00	12,889.89	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,567.73	0.00	0.00	2,567.73	0.00	0.00
Totals	1,182,014.43	1,166,056.81	0.00	3,067.73	12,889.89	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,182,014.43					

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

15 Flathead 0465 Swan River Elementary

Line A	Indirect/Direct	0.00 /	1,166,056.81	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0309 Swan River Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0309 Swan River 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	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0309 Swan River 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	LE					2013	LE Reclassified Rate
	0309 Swan River Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0465 Swan River Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
	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

15 Flathead 0466 Kalispell Public Schools

0310 Kalispell 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	16,204,484.40	16,155,059.60	0.00	49,424.80	0.00	0.00
21XX Support Services - Students	2,255,261.54	2,255,261.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	212,075.94	209,528.94	0.00	2,547.00	0.00	0.00
222X Educational Media Services	530,030.36	530,030.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	467,338.23	467,338.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,326,339.41	1,326,339.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	281,877.44	88,798.89	193,078.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,785,671.56	1,785,671.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,234,845.99	1,185,845.99	0.00	49,000.00	0.00	0.00
34XX Extracurricular - Activities	14,820.01	14,820.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	188,520.13	188,520.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	199,216.80	0.00	0.00	199,216.80	0.00	0.00
Totals	24,700,481.81	24,207,214.66	193,078.55	300,188.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	24,700,481.81					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

15 Flathead 0466 Kalispell Public Schools

0311 Flathead 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	12,732,126.55	12,679,713.50	0.00	52,413.05	0.00	0.00
21XX Support Services - Students	988,463.07	988,463.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	177,685.87	175,138.87	0.00	2,547.00	0.00	0.00
222X Educational Media Services	551,831.13	551,831.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	345,623.00	345,623.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,340,031.99	1,340,031.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	225,736.96	26,494.06	199,242.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,384,560.69	2,376,076.69	0.00	8,484.00	0.00	0.00
27XX Student Transportation Services	1,517,278.21	1,471,605.01	0.00	45,673.20	0.00	0.00
31XX Food Services	1,828,536.63	1,828,536.63	0.00	0.00	0.00	0.00
33XX Community Services	5,138.14	5,138.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	285,678.15	285,678.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	946,992.60	946,992.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	30,994.00	0.00	0.00	30,994.00	0.00	0.00
9999 Undistributed	68,239.00	68,239.00	0.00	0.00	0.00	0.00
Totals	23,428,915.99	23,089,561.84	199,242.90	140,111.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	23,428,915.99					

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For FY2012-13 Using FY11 Expenditures

15 Flathead 0466 Kalispell Public Schools

Line A		2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0310 Kalispell Elem	Indirect/Direct 193,078.55 / 24,207,214.66	0.80%	<input type="text"/>		
	LE 0311 Flathead H S	Indirect/Direct 199,242.90 / 23,089,561.84	0.86%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0310 Kalispell Elem	0.0117	0.0088	0.0102	0.0089	0.80%
	0311 Flathead H S	0.0131	0.0098	0.0098	0.0093	0.86%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0310 Kalispell Elem	0.0304	0.0276	0.0206	0.0213	<input type="text"/>
	0311 Flathead H S	0.0371	0.0312	0.0191	0.0240	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0310 Kalispell Elem	0.0304	0.0276	0.0206	0.0213	<input type="text"/>
	0311 Flathead H S	0.0371	0.0312	0.0191	0.0240	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0310 Kalispell Elem				2.05%	<input type="text"/>
	0311 Flathead H S				2.28%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0466 Kalispell Public Schools				2.17%	<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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

15 Flathead 0466 Kalispell Public Schools

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

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Line 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

15 Flathead 0467 Columbia Falls Pub Schls

0312 Columbia Falls 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	8,796,106.76	8,796,106.76	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,123,609.98	1,123,609.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	357,603.73	357,603.73	0.00	0.00	0.00	0.00
222X Educational Media Services	456,660.97	456,660.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	207,660.42	207,660.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	852,452.91	852,452.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	277,445.97	9,733.01	267,712.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,373,401.03	1,356,919.03	0.00	16,482.00	0.00	0.00
27XX Student Transportation Services	744,816.95	553,263.95	0.00	191,553.00	0.00	0.00
31XX Food Services	27,026.61	27,026.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,883.85	5,883.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	100,456.05	89,121.05	0.00	11,335.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	82,516.48	0.00	0.00	82,516.48	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	57,995.47	26,784.00	0.00	31,211.47	0.00	0.00
Totals	14,463,637.18	13,862,826.27	267,712.96	333,097.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	14,463,637.18					

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

15 Flathead 0467 Columbia Falls Pub Schls

0313 Columbia Falls 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	3,653,930.57	3,653,930.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	272,323.42	272,323.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	95,546.42	95,546.42	0.00	0.00	0.00	0.00
222X Educational Media Services	108,840.23	108,840.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,338.40	143,338.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	440,041.21	440,041.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	143,151.61	9,567.78	133,583.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	763,685.54	755,567.54	0.00	8,118.00	0.00	0.00
27XX Student Transportation Services	398,586.53	304,239.53	0.00	94,347.00	0.00	0.00
31XX Food Services	953,343.96	953,343.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	63,102.51	63,102.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	351,475.49	343,475.49	0.00	8,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	319,453.69	0.00	0.00	319,453.69	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	210.29	0.00	0.00	0.00	210.29	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,083.95	0.00	0.00	1,083.95	0.00	0.00
Totals	7,708,113.82	7,143,317.06	133,583.83	431,002.64	210.29	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,708,113.82					

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

15 Flathead 0467 Columbia Falls Pub Schls

Line A		2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0312 Columbia Falls Elem	Indirect/Direct 267,712.96 / 13,862,826.27	1.93%	<input type="text"/>		
	LE 0313 Columbia Falls H S	Indirect/Direct 133,583.83 / 7,143,317.06	1.87%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0312 Columbia Falls Elem	0.0209	0.0206	0.0196	0.0204	1.93%
	0313 Columbia Falls H S	0.0192	0.0196	0.0176	0.0193	1.87%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0312 Columbia Falls Elem	0.0430	0.0528	0.0348	0.0483	<input type="text"/>
	0313 Columbia Falls H S	0.0261	0.0642	0.0536	0.0327	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0312 Columbia Falls Elem	0.0430	0.0528	0.0348	0.0483	<input type="text"/>
	0313 Columbia Falls H S	0.0261	0.0642	0.0536	0.0327	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0312 Columbia Falls Elem				3.77%	<input type="text"/>
	0313 Columbia Falls H S				3.71%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0467 Columbia Falls Pub Schls				3.74%	<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

15 Flathead 0467 Columbia Falls Pub Schls

* 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

15 Flathead 0470 Creston Elementary

0316 Creston 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	430,127.29	430,127.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	513.00	513.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,905.12	7,905.12	0.00	0.00	0.00	0.00
222X Educational Media Services	41,970.45	41,970.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,554.33	9,554.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,937.10	41,937.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,109.53	10,927.88	28,181.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,329.06	40,329.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	104,670.27	16,539.71	0.00	88,130.56	0.00	0.00
31XX Food Services	2,080.40	2,080.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,386.86	0.00	0.00	5,386.86	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,507.51	0.00	0.00	1,507.51	0.00	0.00
Totals	725,090.92	601,884.34	28,181.65	95,024.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	725,090.92					

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

15 Flathead 0470 Creston Elementary

Line A	Indirect/Direct	28,181.65 /	601,884.34	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0316 Creston Elem				4.68%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0316 Creston Elem	0.0439	0.0513	0.0469	0.0517	4.68%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0316 Creston 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		
	0316 Creston Elem	0.0439	0.0513	0.0469	0.0517	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0316 Creston Elem					4.57%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0470 Creston Elementary	Your Preliminary Rate by School System (SS) is:				4.57%	<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

15 Flathead 0471 Cayuse Prairie Elementary

0317 Cayuse Prairie Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	963,328.37	963,328.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,199.93	28,199.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,612.46	15,612.46	0.00	0.00	0.00	0.00
222X Educational Media Services	64,919.44	64,919.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	187,455.95	187,455.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,642.79	10,643.72	41,999.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	213,027.83	213,027.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	100,086.57	100,086.57	0.00	0.00	0.00	0.00
31XX Food Services	7,208.16	7,208.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,700.39	4,700.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,060.14	11,060.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,630.37	0.00	0.00	3,630.37	0.00	0.00
Totals	1,651,872.40	1,606,242.96	41,999.07	3,630.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,651,872.40					

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

15 Flathead 0471 Cayuse Prairie Elementary

Line A	Indirect/Direct	41,999.07 /	1,606,242.96	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0317 Cayuse Prairie Elem				2.61%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0317 Cayuse Prairie Elem	0.0580	0.0358	0.0316	0.0289	2.61%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0317 Cayuse Prairie 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		
	0317 Cayuse Prairie Elem	0.0580	0.0358	0.0316	0.0289	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0317 Cayuse Prairie Elem					3.43%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0471 Cayuse Prairie Elementary	Your Preliminary Rate by School System (SS) is:				3.43%	<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

15 Flathead 0474 Helena Flats Elementary

0320 Helena Flats 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	1,096,846.50	1,096,846.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,587.91	23,587.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,996.17	13,996.17	0.00	0.00	0.00	0.00
222X Educational Media Services	71,834.98	71,834.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	161,938.03	161,938.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,389.83	0.00	55,389.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,047.18	175,047.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	7,875.96	7,875.96	0.00	0.00	0.00	0.00
31XX Food Services	33,477.95	33,477.95	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,159.15	3,159.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,443.64	3,443.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,185.69	6,185.69	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	189,999.23	0.00	0.00	189,999.23	0.00	0.00
Totals	1,842,782.22	1,597,393.16	55,389.83	189,999.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,842,782.22					

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

15 Flathead 0474 Helena Flats Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0320 Helena Flats Elem	Indirect/Direct 55,389.83 / 1,597,393.16 3.47%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	2011	2012	2013
0320 Helena Flats Elem	0.0362	0.0333	0.0328
			0.0346
			3.47%
Line C Approved Indirect Cost Rates	LE	2009	2010
	2011	2012	Reclassified Rate 2013
0320 Helena Flats Elem	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	
0320 Helena Flats Elem	0.0362	0.0333	0.0328
			0.0346
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	LE Reclassified Rate		
0320 Helena Flats Elem		3.26%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0474 Helena Flats Elementary	Your Preliminary Rate by School System (SS) is:	3.26%	<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

15 Flathead 0477 Kila Elementary

0323 Kila 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	828,967.27	828,967.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,395.06	8,395.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,727.00	4,727.00	0.00	0.00	0.00	0.00
222X Educational Media Services	34,102.80	34,102.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,225.98	66,225.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,621.59	99,621.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,485.57	5,860.75	44,624.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	131,111.54	131,111.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	15,638.52	15,638.52	0.00	0.00	0.00	0.00
31XX Food Services	147,991.07	147,991.07	0.00	0.00	0.00	0.00
33XX Community Services	29,506.85	21,506.85	0.00	8,000.00	0.00	0.00
35XX Extracurricular - Athletics	4,249.57	4,249.57	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	111,921.57	0.00	0.00	111,921.57	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	75,385.94	0.00	0.00	75,385.94	0.00	0.00
Totals	1,608,330.33	1,368,398.00	44,624.82	195,307.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,608,330.33					

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

15 Flathead 0477 Kila Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0323 Kila Elem	Indirect/Direct 44,624.82 / 1,368,398.00 3.26%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	2011	2012	2013
0323 Kila Elem	0.0323	0.0320	0.0345
			0.0332
			3.26%
Line C Approved Indirect Cost Rates	LE	2009	2010
	2011	2012	Reclassified Rate 2013
0323 Kila Elem	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	
0323 Kila Elem	0.0323	0.0320	0.0345
			0.0332
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
0323 Kila Elem		3.13%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0477 Kila Elementary	Your Preliminary Rate by School System (SS) is:	3.13%	<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

15 Flathead 0478 Smith Valley Elementary

0324 Smith Valley 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	1,095,040.57	1,095,040.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,791.79	23,791.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,888.91	12,888.91	0.00	0.00	0.00	0.00
222X Educational Media Services	40,059.41	40,059.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	140,448.01	140,448.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,380.57	3,255.92	59,124.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,086.71	114,086.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,373.16	10,373.16	0.00	0.00	0.00	0.00
31XX Food Services	15,984.37	15,984.37	0.00	0.00	0.00	0.00
33XX Community Services	1,851.75	1,851.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	745.94	745.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,773.63	5,773.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,741.38	0.00	0.00	13,741.38	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,213.80	0.00	0.00	3,213.80	0.00	0.00
Totals	1,540,380.00	1,464,300.17	59,124.65	16,955.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,540,380.00					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

15 Flathead 0478 Smith Valley Elementary

Line A	Indirect/Direct	59,124.65 /	1,464,300.17	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0324 Smith Valley Elem				4.04%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0324 Smith Valley Elem	0.0371	0.0372	0.0373	0.0395	4.04%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0324 Smith Valley Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0324 Smith Valley Elem	0.0371	0.0372	0.0373	0.0395		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0324 Smith Valley Elem					3.64%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0478 Smith Valley Elementary	Your Preliminary Rate by School System (SS) is:				3.64%	
		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

15 Flathead 0479 Pleasant Valley Elem

0325 Pleasant Valley 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	59,052.19	59,052.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,098.41	6,098.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	408.94	408.94	0.00	0.00	0.00	0.00
222X Educational Media Services	750.77	750.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	586.69	586.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,866.45	0.00	9,866.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,491.51	19,491.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,403.52	1,403.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	364.46	0.00	0.00	364.46	0.00	0.00
Totals	98,022.94	87,792.03	9,866.45	364.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	98,022.94					

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

15 Flathead 0479 Pleasant Valley Elem

Line A	Indirect/Direct	9,866.45 /	87,792.03	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0325 Pleasant Valley Elem				11.24%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0325 Pleasant Valley Elem	0.1646	0.1831	0.1143	0.1085	11.24%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0325 Pleasant Valley 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		
	0325 Pleasant Valley Elem	0.1646	0.1831	0.1143	0.1085	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0325 Pleasant Valley Elem					12.98%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0479 Pleasant Valley Elem	Your Preliminary Rate by School System (SS) is:				12.98%	<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

15 Flathead 0481 Somers Elementary

0327 Somers 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	3,058,641.92	3,047,972.92	0.00	10,669.00	0.00	0.00
21XX Support Services - Students	141,046.20	141,046.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,567.33	36,567.33	0.00	0.00	0.00	0.00
222X Educational Media Services	165,639.48	165,639.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,016.95	177,016.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	156,004.08	156,004.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	128,744.87	5,934.24	122,010.93	799.70	0.00	0.00
26XX Operation and Maintenance of Plant Services	290,216.48	290,216.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	349,388.43	349,388.43	0.00	0.00	0.00	0.00
31XX Food Services	187,574.78	187,574.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,153.13	4,153.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,223.93	37,223.93	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	48,729.00	0.00	0.00	48,729.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	54,022.80	0.00	0.00	0.00	54,022.80	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,305.73	5,333.00	0.00	9,972.73	0.00	0.00
Totals	4,850,275.11	4,604,070.95	122,010.93	70,170.43	54,022.80	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,850,275.11					

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

15 Flathead 0481 Somers Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **				
LE 0327 Somers Elem	Indirect/Direct 122,010.93 / 4,604,070.95 2.65%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0327 Somers Elem	0.0308	0.0278	0.0276	0.0275	2.65%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0327 Somers Elem	0.0299	0.0269	0.0253	0.0281	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0327 Somers Elem	0.0308	0.0278	0.0276	0.0281	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0327 Somers Elem					2.68%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						2013	SS Reclassified Rate
	0481 Somers Elementary					2.68%	<input style="width: 100px; height: 20px;" type="text"/>

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

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

15 Flathead 0484 Bigfork Public Schools

0330 Bigfork 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	2,563,788.41	2,557,256.93	0.00	6,531.48	0.00	0.00
21XX Support Services - Students	211,764.49	211,764.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,464.63	16,464.63	0.00	0.00	0.00	0.00
222X Educational Media Services	70,408.18	70,408.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,403.52	113,403.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	191,147.06	191,147.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,850.10	7,590.32	90,259.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	368,714.19	368,714.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	289,229.54	269,941.54	0.00	19,288.00	0.00	0.00
31XX Food Services	9,814.50	9,814.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	344.35	344.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,743.48	23,743.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	131,999.42	0.00	0.00	131,999.42	0.00	0.00
9999 Undistributed	50.00	50.00	0.00	0.00	0.00	0.00
Totals	4,088,721.87	3,840,643.19	90,259.78	157,818.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,088,721.87					

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

15 Flathead 0484 Bigfork Public Schools

0331 Bigfork 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	1,519,277.52	1,509,060.52	0.00	10,217.00	0.00	0.00
21XX Support Services - Students	124,915.31	124,915.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,798.37	14,798.37	0.00	0.00	0.00	0.00
222X Educational Media Services	51,396.23	51,396.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,190.33	114,190.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	169,645.43	169,645.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	103,563.70	12,655.04	90,908.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	373,531.21	373,531.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	438,268.92	290,730.92	0.00	147,538.00	0.00	0.00
31XX Food Services	224,031.54	224,031.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,639.95	23,639.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	153,817.27	153,817.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	55,780.00	0.00	0.00	55,780.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	104,559.28	0.00	0.00	104,559.28	0.00	0.00
Totals	3,471,415.06	3,062,412.12	90,908.66	318,094.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,471,415.06					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

15 Flathead 0484 Bigfork Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0330 Bigfork Elem	Indirect/Direct	90,259.78 / 3,840,643.19	2.35%	<input type="text"/>		
	LE 0331 Bigfork H S	Indirect/Direct	90,908.66 / 3,062,412.12	2.97%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
		0330 Bigfork Elem	0.0228	0.0234	0.0225	0.0215	2.35%
		0331 Bigfork H S	0.0259	0.0306	0.0269	0.0284	2.97%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
		0330 Bigfork Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0331 Bigfork 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	
		0330 Bigfork Elem	0.0228	0.0234	0.0225	0.0215	<input type="text"/>
		0331 Bigfork H S	0.0259	0.0306	0.0269	0.0284	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
		0330 Bigfork Elem				2.16%	<input type="text"/>
		0331 Bigfork H S				2.69%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0484 Bigfork Public Schools				2.43%	<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

15 Flathead 0484 Bigfork 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

15 Flathead 0487 Whitefish Public Schools

0334 Whitefish 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	6,502,137.30	6,502,137.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	615,237.07	615,237.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	352,641.92	352,641.92	0.00	0.00	0.00	0.00
222X Educational Media Services	236,729.56	236,729.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	207,116.85	207,116.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	628,021.82	626,546.82	0.00	1,475.00	0.00	0.00
25XX Support Services - Business	145,638.59	10,213.32	135,425.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	801,375.30	801,375.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	460,070.11	460,070.11	0.00	0.00	0.00	0.00
31XX Food Services	10,000.00	10,000.00	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,325.96	1,325.96	0.00	0.00	0.00	0.00
33XX Community Services	17,446.45	17,446.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,313.76	5,313.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,180.33	34,180.33	0.00	0.00	0.00	0.00
Totals	10,017,235.02	9,880,334.75	135,425.27	1,475.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,017,235.02					

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

15 Flathead 0487 Whitefish Public Schools

0335 Whitefish 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	3,093,694.39	3,077,318.14	0.00	16,376.25	0.00	0.00
21XX Support Services - Students	230,310.69	230,310.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	166,886.29	166,886.29	0.00	0.00	0.00	0.00
222X Educational Media Services	190,465.12	190,465.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,830.81	103,830.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	400,013.77	400,013.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,701.14	5,106.24	68,594.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	515,348.71	515,348.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	234,244.48	234,244.48	0.00	0.00	0.00	0.00
31XX Food Services	381,533.55	381,533.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	63,984.99	63,984.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	286,879.67	278,749.67	0.00	8,130.00	0.00	0.00
Totals	5,740,893.61	5,647,792.46	68,594.90	24,506.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,740,893.61					

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

15 Flathead 0487 Whitefish Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0334 Whitefish Elem	Indirect/Direct	135,425.27 / 9,880,334.75	1.37%	<input type="text"/>	
	LE 0335 Whitefish H S	Indirect/Direct	68,594.90 / 5,647,792.46	1.21%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0334 Whitefish Elem	0.0136	0.0152	0.0148	0.0136	1.37%
	0335 Whitefish H S	0.0104	0.0113	0.0120	0.0113	1.21%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0334 Whitefish Elem	0.0214	0.0345	0.0526	0.0346	<input type="text"/>
	0335 Whitefish H S	0.0117	0.0396	0.0551	0.0339	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0334 Whitefish Elem	0.0214	0.0345	0.0526	0.0346	<input type="text"/>
	0335 Whitefish H S	0.0117	0.0396	0.0551	0.0339	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0334 Whitefish Elem				2.98%	<input type="text"/>
	0335 Whitefish H S				2.90%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0487 Whitefish Public Schools				2.94%	<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

15 Flathead 0487 Whitefish 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

15 Flathead 0491 Evergreen Elementary

0339 Evergreen 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	4,597,410.38	4,597,410.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	810,781.10	810,781.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	96,683.01	96,683.01	0.00	0.00	0.00	0.00
222X Educational Media Services	214,855.17	214,855.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	247,673.82	247,673.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	634,506.11	628,993.45	0.00	5,512.66	0.00	0.00
25XX Support Services - Business	112,922.27	0.00	112,922.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	630,365.04	581,006.04	0.00	49,359.00	0.00	0.00
27XX Student Transportation Services	34,455.62	34,455.62	0.00	0.00	0.00	0.00
31XX Food Services	456,841.37	456,841.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,794.32	14,794.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,947.17	33,947.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	86,476.94	0.00	0.00	86,476.94	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	214,008.82	0.00	0.00	214,008.82	0.00	0.00
9999 Undistributed	2,312.84	2,312.84	0.00	0.00	0.00	0.00
Totals	8,188,033.98	7,719,754.29	112,922.27	355,357.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,188,033.98					

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

15 Flathead 0491 Evergreen Elementary

Line A	Indirect/Direct	112,922.27 /	7,719,754.29	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0339 Evergreen Elem				1.46%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0339 Evergreen Elem	0.0156	0.0143	0.0155	0.0153	1.46%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0339 Evergreen 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	
	0339 Evergreen Elem	0.0156	0.0143	0.0155	0.0153	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0339 Evergreen Elem				1.43%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0491 Evergreen Elementary			Your Preliminary Rate by School System (SS) is:	1.43%	<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

15 Flathead 0493 Marion Elementary

0341 Marion 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	758,370.53	758,370.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,043.41	9,043.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	179.62	179.62	0.00	0.00	0.00	0.00
222X Educational Media Services	25,727.14	25,727.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	37,482.12	37,482.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	69,063.25	69,063.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,988.61	0.00	74,988.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,487.43	76,487.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,739.20	67,739.20	0.00	0.00	0.00	0.00
31XX Food Services	51,253.65	51,253.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,698.65	2,698.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,998.81	0.00	0.00	4,998.81	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,054.18	0.00	0.00	2,054.18	0.00	0.00
Totals	1,180,086.60	1,098,045.00	74,988.61	7,052.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,180,086.60					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

15 Flathead 0493 Marion Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0341 Marion Elem	Indirect/Direct 74,988.61 / 1,098,045.00 6.83%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	2011	2012	2013
	0341 Marion Elem	0.0520	0.0464
		0.0519	0.0453
			6.83%
Line C Approved Indirect Cost Rates	LE	2009	2010
	2011	2012	Reclassified Rate 2013
	0341 Marion 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	
	0341 Marion Elem	0.0520	0.0464
		0.0519	0.0453
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	0341 Marion Elem		5.01%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0493 Marion Elementary	Your Preliminary Rate by School System (SS) is:	5.01%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.		

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

15 Flathead 0494 Olney-Bissell Elementary

0342 Olney-Bissell 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	614,743.82	614,743.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,033.42	15,033.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,089.05	7,089.05	0.00	0.00	0.00	0.00
222X Educational Media Services	25,571.99	25,571.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,538.20	1,538.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,482.17	86,482.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,515.27	6,796.81	51,718.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	64,140.20	59,498.04	0.00	4,642.16	0.00	0.00
27XX Student Transportation Services	68,640.30	68,640.30	0.00	0.00	0.00	0.00
31XX Food Services	1,583.12	1,583.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	575.00	575.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,484.00	0.00	0.00	5,484.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,202.81	745.00	0.00	1,457.81	0.00	0.00
Totals	951,599.35	888,296.92	51,718.46	11,583.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	951,599.35					

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

15 Flathead 0494 Olney-Bissell Elementary

Line A	Indirect/Direct	51,718.46 /	888,296.92	2013 Calculated Rate	5.82%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0342 Olney-Bissell Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0342 Olney-Bissell Elem	0.0651	0.0592	0.0552	0.0644	5.82%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0342 Olney-Bissell Elem	0.0000	0.0592	0.0552	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0342 Olney-Bissell Elem	0.0651	0.0592	0.0552	0.0644	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0342 Olney-Bissell Elem					5.74%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0494 Olney-Bissell Elementary	Your Preliminary Rate by School System (SS) is:				5.74%	<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

15 Flathead 1027 West Valley Elementary

1184 West Valley 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	2,054,400.30	2,054,400.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	62,166.61	62,166.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	93,434.36	93,434.36	0.00	0.00	0.00	0.00
222X Educational Media Services	80,760.06	80,760.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	152,039.32	152,039.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	151,020.67	151,020.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,411.01	0.00	64,411.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	285,108.96	285,108.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	222,585.40	222,585.40	0.00	0.00	0.00	0.00
31XX Food Services	131,474.11	121,450.11	0.00	10,024.00	0.00	0.00
35XX Extracurricular - Athletics	19,175.84	19,175.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	283,262.98	0.00	0.00	283,262.98	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,272.47	0.00	0.00	7,272.47	0.00	0.00
Totals	3,607,112.09	3,242,141.63	64,411.01	300,559.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,607,112.09					

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

15 Flathead 1027 West Valley Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **				
LE 1184 West Valley Elem	Indirect/Direct 64,411.01 / 3,242,141.63 1.99%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	1184 West Valley Elem	0.0214	0.0212	0.0192	0.0208	1.99%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	1184 West Valley 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		
	1184 West Valley Elem	0.0214	0.0212	0.0192	0.0208	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	1184 West Valley Elem					1.95%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
1027 West Valley Elementary	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.					1.95%	<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

15 Flathead 1065 West Glacier Elementary

1223 West Glacier 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	173,518.02	173,518.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,045.59	4,045.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,933.71	7,933.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	23,383.77	23,383.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,916.08	0.00	26,916.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,073.90	25,073.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	95,680.76	95,680.76	0.00	0.00	0.00	0.00
31XX Food Services	2,898.38	2,898.38	0.00	0.00	0.00	0.00
33XX Community Services	1,117.71	1,117.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	513.55	0.00	0.00	513.55	0.00	0.00
Totals	361,081.47	333,651.84	26,916.08	513.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	361,081.47					

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

15 Flathead 1065 West Glacier Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 1223 West Glacier Elem	Indirect/Direct 26,916.08 / 333,651.84 8.07%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	1223 West Glacier Elem	0.1060	0.1196
		2011	2012
		0.1324	0.0872
			2013
			8.07%
Line C Approved Indirect Cost Rates	LE	2009	2010
	1223 West Glacier Elem	0.0000	0.0000
		2011	2012
		0.0000	0.0000
			Reclassified Rate 2013
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010
	1223 West Glacier Elem	0.1060	0.1196
		2011	2012
		0.1324	0.0872
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	1223 West Glacier Elem		9.99%
			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
	1065 West Glacier Elementary	Your Preliminary Rate by School System (SS) is:	9.99%
		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.