



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

16 Gallatin 0499 Manhattan Public Schools

0347 Manhattan School

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	1,790,290.04	1,784,245.97	0.00	6,044.07	0.00	0.00
21XX Support Services - Students	225,323.38	225,323.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,829.44	11,829.44	0.00	0.00	0.00	0.00
222X Educational Media Services	6,135.98	6,135.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,826.25	129,826.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	138,188.54	138,188.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,012.37	7,052.88	59,959.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	296,115.38	296,115.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	171,468.52	144,868.52	0.00	26,600.00	0.00	0.00
31XX Food Services	15,000.00	15,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	233.09	233.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,047.77	19,047.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,100.78	0.00	0.00	38,100.78	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	57,959.42	0.00	0.00	0.00	57,959.42	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	96,787.05	0.00	0.00	96,787.05	0.00	0.00
Totals	3,063,318.01	2,777,867.20	59,959.49	167,531.90	57,959.42	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,063,318.01					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

16 Gallatin 0499 Manhattan Public Schools

0348 Manhattan High School

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	1,039,024.81	1,039,024.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	105,731.43	105,731.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,649.60	4,649.60	0.00	0.00	0.00	0.00
222X Educational Media Services	78,355.71	78,355.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,382.95	86,382.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	141,803.37	141,803.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,973.39	4,701.87	48,271.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	255,920.10	255,920.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	119,552.52	119,552.52	0.00	0.00	0.00	0.00
31XX Food Services	221,189.59	221,189.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,336.06	15,336.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	78,037.25	78,037.25	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	42,874.83	0.00	0.00	42,874.83	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	57,959.42	0.00	0.00	0.00	57,959.42	0.00
Totals	2,299,791.03	2,150,685.26	48,271.52	42,874.83	57,959.42	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,299,791.03					

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

16 Gallatin 0499 Manhattan Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0347 Manhattan School	Indirect/Direct	59,959.49 / 2,777,867.20	2.16%	<input type="text"/>	
	LE 0348 Manhattan High School	Indirect/Direct	48,271.52 / 2,150,685.26	2.24%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0347 Manhattan School	0.0198	0.0222	0.0235	0.0210	2.16%
	0348 Manhattan High School	0.0187	0.0200	0.0212	0.0182	2.24%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0347 Manhattan School	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0348 Manhattan High School	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	
	0347 Manhattan School	0.0198	0.0222	0.0235	0.0210	<input type="text"/>
	0348 Manhattan High School	0.0187	0.0200	0.0212	0.0182	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0347 Manhattan School				2.05%	<input type="text"/>
	0348 Manhattan High School				1.91%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0499 Manhattan Public Schools				1.98%	<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

16 Gallatin 0499 Manhattan 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

16 Gallatin 0501 Bozeman Public Schools

0350 Bozeman 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	20,112,548.44	20,072,350.34	0.00	40,198.10	0.00	0.00
21XX Support Services - Students	2,512,997.44	2,512,997.44	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	381,260.37	381,260.37	0.00	0.00	0.00	0.00
222X Educational Media Services	960,999.07	960,999.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	563,832.68	563,832.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,249,217.24	2,249,217.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	656,506.44	83,733.46	572,772.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,277,792.27	2,277,792.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,409,805.54	1,267,689.32	0.00	142,116.22	0.00	0.00
32XX Enterprise Services	56,484.55	56,484.55	0.00	0.00	0.00	0.00
33XX Community Services	310,670.83	310,670.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,895.94	40,895.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	142,990.40	142,990.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	447,028.08	0.00	0.00	447,028.08	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	131,254.60	131,254.60	0.00	0.00	0.00	0.00
Totals	32,254,283.89	31,052,168.51	572,772.98	629,342.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	32,254,283.89					

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

16 Gallatin 0501 Bozeman Public Schools

0351 Bozeman H S

Expenditure Function	Excluded Costs					
	Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other
	(A)	(B)	(C)	(D)	(E)	(F)
1XXX Instruction	8,968,069.11	8,926,052.51	0.00	42,016.60	0.00	0.00
21XX Support Services - Students	1,385,156.29	1,385,156.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	328,731.54	328,731.54	0.00	0.00	0.00	0.00
222X Educational Media Services	278,162.92	278,162.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	509,471.56	509,471.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,002,168.07	1,002,168.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	510,224.33	42,332.10	467,892.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,926,252.50	1,926,252.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	708,873.87	566,757.65	0.00	142,116.22	0.00	0.00
31XX Food Services	1,652,105.00	1,643,329.39	0.00	8,775.61	0.00	0.00
32XX Enterprise Services	26,088.40	26,088.40	0.00	0.00	0.00	0.00
33XX Community Services	200,492.17	200,492.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	164,558.78	164,558.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	586,554.09	560,264.09	0.00	26,290.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,741.00	15,741.00	0.00	0.00	0.00	0.00
Totals	18,262,649.63	17,575,558.97	467,892.23	219,198.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	18,262,649.63					

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

16 Gallatin 0501 Bozeman Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0350 Bozeman Elem	Indirect/Direct	572,772.98 / 31,052,168.51	1.84%	<input type="text"/>		
	LE 0351 Bozeman H S	Indirect/Direct	467,892.23 / 17,575,558.97	2.66%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
		0350 Bozeman Elem	0.0192	0.0220	0.0235	0.0220	1.84%
		0351 Bozeman H S	0.0210	0.0258	0.0312	0.0276	2.66%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
		0350 Bozeman Elem	0.0454	0.0681	0.0502	0.0315	<input type="text"/>
		0351 Bozeman H S	0.0600	0.0408	0.0786	0.0874	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
		0350 Bozeman Elem	0.0454	0.0681	0.0502	0.0315	<input type="text"/>
		0351 Bozeman H S	0.0600	0.0408	0.0786	0.0874	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
		0350 Bozeman Elem				4.06%	<input type="text"/>
		0351 Bozeman H S				5.57%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0501 Bozeman Public Schools				4.82%	<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

16 Gallatin 0501 Bozeman 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

16 Gallatin 0504 Willow Creek Public Schls

0354 Willow Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	227,576.88	227,576.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,538.05	20,538.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,828.12	44,828.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	12,551.57	12,551.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,275.19	0.00	29,275.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,499.46	32,499.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	27,444.97	22,194.97	0.00	5,250.00	0.00	0.00
31XX Food Services	40,528.10	40,528.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,841.98	0.00	0.00	4,841.98	0.00	0.00
Totals	440,084.32	400,717.15	29,275.19	10,091.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	440,084.32					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

16 Gallatin 0504 Willow Creek Public Schls

0355 Willow Creek 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	269,520.65	269,520.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,374.68	12,374.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,462.26	44,462.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	12,457.18	12,457.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,405.21	0.00	29,405.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	49,649.58	49,649.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	24,118.01	18,868.01	0.00	5,250.00	0.00	0.00
31XX Food Services	22,947.04	22,947.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,156.17	17,156.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,841.98	0.00	0.00	4,841.98	0.00	0.00
Totals	486,932.76	447,435.57	29,405.21	10,091.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	486,932.76					

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

16 Gallatin 0504 Willow Creek Public Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0354 Willow Creek Elem	Indirect/Direct	29,275.19 / 400,717.15	7.31%			
	LE 0355 Willow Creek H S	Indirect/Direct	29,405.21 / 447,435.57	6.57%			
Line B	Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
		0354 Willow Creek Elem	0.0623	0.0629	0.0679	0.0701	7.31%
		0355 Willow Creek H S	0.0421	0.0516	0.0579	0.0616	6.57%
Line C	Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
		0354 Willow Creek Elem	0.0000	0.0000	0.0000	0.0000	
		0355 Willow Creek H S	0.0000	0.0000	0.0000	0.0000	
Line D	Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
		0354 Willow Creek Elem	0.0623	0.0629	0.0679	0.0701	
		0355 Willow Creek H S	0.0421	0.0516	0.0579	0.0616	
Line E	Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
		0354 Willow Creek Elem				6.39%	
		0355 Willow Creek H S				5.30%	
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0504 Willow Creek Public Schls					5.85%	
		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

16 Gallatin 0504 Willow Creek Public 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

16 Gallatin 0506 Springhill Elementary

0357 Springhill 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	108,986.92	108,986.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,768.46	4,768.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,182.00	1,182.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,033.87	9,033.87	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,430.27	12,430.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	175.00	175.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	503.99	0.00	0.00	503.99	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,164.16	0.00	0.00	4,164.16	0.00	0.00
Totals	141,244.67	136,576.52	0.00	4,668.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	141,244.67					

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

16 Gallatin 0506 Springhill Elementary

Line A	Indirect/Direct	0.00 /	136,576.52	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0357 Springhill Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0357 Springhill 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	
	0357 Springhill 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	2013	
	0357 Springhill 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
	0357 Springhill 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	
	0506 Springhill 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.						

* 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

16 Gallatin 0508 Cottonwood Elementary

0359 Cottonwood 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	134,669.88	134,669.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	889.47	889.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,285.58	1,285.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,346.72	0.00	9,346.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,475.37	23,475.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,077.32	2,077.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,467.16	0.00	0.00	4,467.16	0.00	0.00
Totals	176,211.50	162,397.62	9,346.72	4,467.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	176,211.50					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

16 Gallatin 0508 Cottonwood Elementary

Line A	Indirect/Direct	9,346.72 /	162,397.62	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0359 Cottonwood Elem				5.76%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0359 Cottonwood Elem	0.0000	0.0000	0.0000	0.0849	5.76%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0359 Cottonwood 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		
	0359 Cottonwood Elem	0.0000	0.0000	0.0000	0.0849	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0359 Cottonwood Elem					2.71%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0508 Cottonwood Elementary	Your Preliminary Rate by School System (SS) is:				2.71%	<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

16 Gallatin 0509 Three Forks Public Schls

0360 Three Forks 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	1,866,302.36	1,863,053.38	0.00	3,248.98	0.00	0.00
21XX Support Services - Students	2,920.00	2,920.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,948.16	3,948.16	0.00	0.00	0.00	0.00
222X Educational Media Services	55,001.93	55,001.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,690.17	130,690.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	105,843.63	105,843.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,325.00	0.00	3,325.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	286,321.59	286,321.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	131,052.58	98,099.34	0.00	32,953.24	0.00	0.00
31XX Food Services	224,800.81	224,800.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,087.35	42,087.35	0.00	0.00	0.00	0.00
Totals	2,852,293.58	2,812,766.36	3,325.00	36,202.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,852,293.58					

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

16 Gallatin 0509 Three Forks Public Schls

0361 Three Forks 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	1,097,908.86	1,084,209.66	0.00	13,699.20	0.00	0.00
21XX Support Services - Students	2,000.00	2,000.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	700.00	700.00	0.00	0.00	0.00	0.00
222X Educational Media Services	41,953.78	41,953.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,155.30	99,155.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,281.81	35,281.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,950.00	0.00	7,950.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	215,377.19	215,377.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	73,270.80	50,770.80	0.00	22,500.00	0.00	0.00
31XX Food Services	1,243.71	1,243.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,512.32	47,512.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	113,615.69	113,615.69	0.00	0.00	0.00	0.00
Totals	1,735,969.46	1,691,820.26	7,950.00	36,199.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,735,969.46					

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

16 Gallatin 0509 Three Forks Public Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0360 Three Forks Elem	Indirect/Direct	3,325.00 / 2,812,766.36	0.12%	<input type="text"/>		
	LE 0361 Three Forks H S	Indirect/Direct	7,950.00 / 1,691,820.26	0.47%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
	0360 Three Forks Elem		0.0009	0.0014	0.0006	0.0022	0.12%
	0361 Three Forks H S		0.0029	0.0028	0.0006	0.0031	0.47%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
	0360 Three Forks Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0361 Three Forks 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	
	0360 Three Forks Elem		0.0009	0.0014	0.0006	0.0022	<input type="text"/>
	0361 Three Forks H S		0.0029	0.0028	0.0006	0.0031	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0360 Three Forks Elem					0.12%	<input type="text"/>
	0361 Three Forks H S					0.27%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0509 Three Forks Public Schls					0.20%	<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

16 Gallatin 0509 Three Forks Public 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

16 Gallatin 0510 Pass Creek Elementary

0362 Pass Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	79,599.63	79,599.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,141.91	2,141.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,438.78	2,438.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,948.30	0.00	5,948.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,174.87	16,174.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	500.00	500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	561.01	561.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,375.16	0.00	0.00	5,375.16	0.00	0.00
Totals	112,739.66	101,416.20	5,948.30	5,375.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	112,739.66					

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

16 Gallatin 0510 Pass Creek Elementary

Line A	Indirect/Direct	5,948.30 /	101,416.20	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0362 Pass Creek Elem				5.87%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0362 Pass Creek Elem	0.0567	0.0509	0.0706	0.0611	5.87%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0362 Pass Creek 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		
	0362 Pass Creek Elem	0.0567	0.0509	0.0706	0.0611	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0362 Pass Creek Elem					5.66%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0510 Pass Creek Elementary	Your Preliminary Rate by School System (SS) is:			5.66%	<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

16 Gallatin 0511 Monforton Elementary

0363 Monforton 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	1,255,879.69	1,244,987.40	0.00	10,892.29	0.00	0.00
221X Improvement of Instruction Services	77,497.73	77,497.73	0.00	0.00	0.00	0.00
222X Educational Media Services	29,526.73	29,526.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	27,280.00	27,280.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	159,931.91	159,931.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,377.25	13,286.95	57,090.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	127,535.71	127,535.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	69,119.66	69,119.66	0.00	0.00	0.00	0.00
31XX Food Services	77,200.90	77,200.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,768.73	11,768.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	266,703.21	0.00	0.00	266,703.21	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,014.50	0.00	0.00	6,014.50	0.00	0.00
Totals	2,178,836.02	1,838,135.72	57,090.30	283,610.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,178,836.02					

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

16 Gallatin 0511 Monforton Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **				
LE 0363 Monforton Elem Indirect/Direct 57,090.30 / 1,838,135.72 3.11%	3.11%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0363 Monforton Elem	0.0329	0.0304	0.0385	0.0320	3.11%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0363 Monforton 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		
	0363 Monforton Elem	0.0329	0.0304	0.0385	0.0320	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0363 Monforton 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
	0511 Monforton 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

16 Gallatin 0512 Gallatin Gateway Elem

0364 Gallatin Gateway 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	867,836.49	867,836.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,395.46	25,395.46	0.00	0.00	0.00	0.00
222X Educational Media Services	42,766.05	42,766.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,791.90	61,791.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	167,793.67	167,793.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	88,025.43	14,236.87	73,788.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	177,854.51	177,854.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,131.16	46,364.16	0.00	63,767.00	0.00	0.00
31XX Food Services	94,558.98	94,558.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,893.02	6,893.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,328.34	0.00	0.00	5,328.34	0.00	0.00
Totals	1,648,375.01	1,505,491.11	73,788.56	69,095.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,648,375.01					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

16 Gallatin 0512 Gallatin Gateway Elem

Line A	Indirect/Direct	73,788.56 /	1,505,491.11	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0364 Gallatin Gateway Elem				4.90%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0364 Gallatin Gateway Elem	0.0473	0.0541	0.0578	0.0537	4.90%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0364 Gallatin Gateway 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		
	0364 Gallatin Gateway Elem	0.0473	0.0541	0.0578	0.0537	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0364 Gallatin Gateway Elem					4.98%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0512 Gallatin Gateway Elem	Your Preliminary Rate by School System (SS) is:			4.98%	<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

16 Gallatin 0514 Anderson Elementary

0366 Anderson 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	1,077,699.79	1,077,699.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,866.04	33,866.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,642.61	5,642.61	0.00	0.00	0.00	0.00
222X Educational Media Services	42,526.37	42,526.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,809.51	3,809.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	136,684.20	136,684.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,542.12	0.00	79,542.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	112,473.34	112,473.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	102,770.10	29,270.10	0.00	73,500.00	0.00	0.00
31XX Food Services	113,482.87	113,482.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,977.73	3,977.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,927.00	0.00	0.00	8,927.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,989.75	0.00	0.00	5,989.75	0.00	0.00
Totals	1,727,391.43	1,559,432.56	79,542.12	88,416.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,727,391.43					

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

16 Gallatin 0514 Anderson Elementary

Line A	Indirect/Direct	79,542.12 /	1,559,432.56	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0366 Anderson Elem				5.10%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0366 Anderson Elem	0.0417	0.0493	0.0474	0.0446	5.10%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0366 Anderson Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0366 Anderson Elem	0.0417	0.0493	0.0474	0.0446		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0366 Anderson Elem					4.45%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0514 Anderson Elementary	Your Preliminary Rate by School System (SS) is:				4.45%	
		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

16 Gallatin 0515 LaMotte Elementary

0367 LaMotte 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	365,011.65	365,011.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,259.46	6,259.46	0.00	0.00	0.00	0.00
222X Educational Media Services	10,609.20	10,609.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,640.12	8,640.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	98,951.36	98,951.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,586.14	1,479.75	18,106.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,014.88	44,014.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,675.67	10,675.67	0.00	0.00	0.00	0.00
31XX Food Services	12,846.85	12,846.85	0.00	0.00	0.00	0.00
33XX Community Services	8,408.80	8,408.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,344.14	1,344.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,815.25	0.00	0.00	9,815.25	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,135.00	0.00	0.00	5,135.00	0.00	0.00
Totals	601,298.52	568,241.88	18,106.39	14,950.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	601,298.52					

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

16 Gallatin 0515 LaMotte Elementary

Line A	Indirect/Direct	18,106.39 /	568,241.88	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0367 LaMotte Elem				3.19%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0367 LaMotte Elem	0.0954	0.0604	0.0482	0.0372	3.19%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0367 LaMotte Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0367 LaMotte Elem	0.0954	0.0604	0.0482	0.0372		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0367 LaMotte Elem					5.19%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0515 LaMotte Elementary	Your Preliminary Rate by School System (SS) is:			5.19%		
		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

16 Gallatin 0516 Belgrade Public Schools

0368 Belgrade Elem

Expenditure Function	Total	Direct and	Indirect	Excluded Costs		
	Expenditures	Unallowable Costs	Costs	Capital	Debt	Other
	(A)	(B)	(C)	Outlay	Financing	(F)
				(D)	(E)	
1XXX Instruction	9,251,450.15	9,245,850.15	0.00	5,600.00	0.00	0.00
21XX Support Services - Students	1,078,649.51	1,078,649.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	201,153.19	201,153.19	0.00	0.00	0.00	0.00
222X Educational Media Services	729,023.67	729,023.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,330.89	125,330.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	915,433.13	915,433.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	412,014.13	0.00	412,014.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,663,999.52	1,596,549.27	0.00	67,450.25	0.00	0.00
27XX Student Transportation Services	809,749.94	809,749.94	0.00	0.00	0.00	0.00
31XX Food Services	795,087.70	795,087.70	0.00	0.00	0.00	0.00
32XX Enterprise Services	500,000.00	500,000.00	0.00	0.00	0.00	0.00
33XX Community Services	10,455.53	10,455.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,170.34	34,170.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	98,667.16	98,667.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	146,377.12	0.00	0.00	146,377.12	0.00	0.00
Totals	16,771,561.98	16,140,120.48	412,014.13	219,427.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	16,771,561.98					

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

16 Gallatin 0516 Belgrade Public Schools

0369 Belgrade 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	3,380,959.51	3,368,164.51	0.00	12,795.00	0.00	0.00
21XX Support Services - Students	222,720.46	222,720.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	70,256.96	70,256.96	0.00	0.00	0.00	0.00
222X Educational Media Services	293,642.34	293,642.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,020.36	87,020.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	508,338.15	508,338.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	238,566.15	150.00	238,416.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	932,485.54	907,418.69	0.00	25,066.85	0.00	0.00
27XX Student Transportation Services	317,721.63	317,721.63	0.00	0.00	0.00	0.00
31XX Food Services	214,613.86	214,613.86	0.00	0.00	0.00	0.00
32XX Enterprise Services	525,000.00	525,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	96,752.20	96,752.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	258,157.73	258,157.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,772.17	0.00	0.00	41,772.17	0.00	0.00
Totals	7,188,007.06	6,869,956.89	238,416.15	79,634.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,188,007.06					

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

16 Gallatin 0516 Belgrade Public Schools

Line A			2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0368 Belgrade Elem	Indirect/Direct	412,014.13 / 16,140,120.48	2.55%	<input type="text"/>	
	LE 0369 Belgrade H S	Indirect/Direct	238,416.15 / 6,869,956.89	3.47%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0368 Belgrade Elem	0.0370	0.0288	0.0351	0.0296	2.55%
	0369 Belgrade H S	0.0442	0.0317	0.0410	0.0364	3.47%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0368 Belgrade Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0369 Belgrade 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	
	0368 Belgrade Elem	0.0370	0.0288	0.0351	0.0296	<input type="text"/>
	0369 Belgrade H S	0.0442	0.0317	0.0410	0.0364	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0368 Belgrade Elem				2.96%	<input type="text"/>
	0369 Belgrade H S				3.57%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0516 Belgrade Public Schools				3.27%	<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

16 Gallatin 0516 Belgrade 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

16 Gallatin 0517 Malmborg Elementary

0370 Malmborg 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	110,846.36	110,846.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,619.51	6,619.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	180.00	180.00	0.00	0.00	0.00	0.00
222X Educational Media Services	213.56	213.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,266.06	3,266.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,278.44	0.00	7,278.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,205.81	10,205.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	786.47	786.47	0.00	0.00	0.00	0.00
Totals	139,396.21	132,117.77	7,278.44	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	139,396.21					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

16 Gallatin 0517 Malmborg Elementary

Line A	Indirect/Direct	7,278.44 /	132,117.77	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0370 Malmborg Elem				5.51%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0370 Malmborg Elem	0.0588	0.0590	0.0673	0.0706	5.51%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0370 Malmborg 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		
	0370 Malmborg Elem	0.0588	0.0590	0.0673	0.0706	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0370 Malmborg Elem					5.91%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0517 Malmborg Elementary	Your Preliminary Rate by School System (SS) is:			5.91%	<input style="width: 100px; height: 20px;" type="text"/>	
		This same rate is applied to both EL and HS in the same SS.					

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

16 Gallatin 0520 West Yellowstone K-12 Schls

0374 West Yellowstone K-12

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	1,438,144.11	1,405,437.11	0.00	32,707.00	0.00	0.00
21XX Support Services - Students	89,468.72	89,468.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	31,134.87	31,134.87	0.00	0.00	0.00	0.00
222X Educational Media Services	33,668.63	33,668.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	169,454.03	169,454.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	70,568.09	70,568.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,846.98	0.00	54,846.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	253,149.34	253,149.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	200,638.11	200,638.11	0.00	0.00	0.00	0.00
31XX Food Services	97,734.81	97,734.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,291.72	34,291.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	73,477.15	73,477.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	93,407.63	0.00	0.00	93,407.63	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,295.90	0.00	0.00	7,295.90	0.00	0.00
Totals	2,647,280.09	2,459,022.58	54,846.98	133,410.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,647,280.09					

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

16 Gallatin 0520 West Yellowstone K-12 Schls

Line A	Indirect/Direct	54,846.98 /	2,459,022.58	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0374 West Yellowstone K-12				2.23%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0374 West Yellowstone K-12	0.0200	0.0198	0.0205	0.0203	2.23%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0374 West Yellowstone K-12	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	
	0374 West Yellowstone K-12	0.0200	0.0198	0.0205	0.0203	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0374 West Yellowstone K-12				1.96%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0520 West Yellowstone K-12 Schls				Your Preliminary Rate by School System (SS) is:	<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

16 Gallatin 0521 Ophir K-12

1239 Ophir K-12

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	1,036,831.40	1,030,610.42	0.00	6,220.98	0.00	0.00
21XX Support Services - Students	64,708.71	64,708.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	78,167.04	78,167.04	0.00	0.00	0.00	0.00
222X Educational Media Services	64,664.70	64,664.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	231,310.64	230,310.64	0.00	1,000.00	0.00	0.00
24XX Support Services - School Administration	47,126.67	47,126.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,174.07	0.00	68,174.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	295,668.34	290,025.66	0.00	5,642.68	0.00	0.00
27XX Student Transportation Services	216,160.18	141,177.18	0.00	74,983.00	0.00	0.00
31XX Food Services	88,564.85	88,564.85	0.00	0.00	0.00	0.00
33XX Community Services	24,373.05	24,373.05	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	418.30	418.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,949.53	37,949.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,670.00	0.00	0.00	7,670.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,993.36	171.00	0.00	4,822.36	0.00	0.00
Totals	2,266,780.84	2,098,267.75	68,174.07	100,339.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,266,780.84					

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

16 Gallatin 0521 Ophir K-12

Line A	Indirect/Direct	68,174.07 /	2,098,267.75	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 1239 Ophir K-12				3.25%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	1239 Ophir K-12	0.0089	0.0086	0.0363	0.0297	3.25%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	1239 Ophir K-12	0.0000	0.0321	0.0363	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	
	1239 Ophir K-12	0.0089	0.0321	0.0363	0.0297	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	1239 Ophir K-12				2.65%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0521 Ophir K-12			Your Preliminary Rate by School System (SS) is:	2.65%	<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

16 Gallatin 0522 Amsterdam Elementary

0376 Amsterdam 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	654,890.83	648,651.46	0.00	6,239.37	0.00	0.00
21XX Support Services - Students	11,656.76	11,656.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	350.00	350.00	0.00	0.00	0.00	0.00
222X Educational Media Services	20,245.84	20,245.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,476.83	4,476.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	112,595.68	112,595.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,720.87	0.00	22,720.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	80,992.83	80,992.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	49,767.15	49,767.15	0.00	0.00	0.00	0.00
31XX Food Services	23,671.33	23,671.33	0.00	0.00	0.00	0.00
33XX Community Services	10,047.50	10,047.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	44,952.47	0.00	0.00	44,952.47	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,656.76	0.00	0.00	12,656.76	0.00	0.00
Totals	1,049,024.85	962,455.38	22,720.87	63,848.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,049,024.85					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

16 Gallatin 0522 Amsterdam Elementary

Line A	Indirect/Direct	22,720.87 /	962,455.38	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0376 Amsterdam Elem				2.36%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0376 Amsterdam Elem	0.0287	0.0318	0.0388	0.0247	2.36%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0376 Amsterdam 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		
	0376 Amsterdam Elem	0.0287	0.0318	0.0388	0.0247	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0376 Amsterdam Elem					2.80%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0522 Amsterdam Elementary	Your Preliminary Rate by School System (SS) is:				2.80%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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