



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

18 Glacier 0545 Browning Public Schools

0400 Browning 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	10,312,606.21	10,312,606.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,654,021.53	1,654,021.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,085,923.67	1,085,923.67	0.00	0.00	0.00	0.00
222X Educational Media Services	579,612.51	579,612.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	524,233.07	524,233.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,214,040.58	1,214,040.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	514,658.23	73,415.01	441,243.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,145,842.63	2,100,791.03	0.00	45,051.60	0.00	0.00
27XX Student Transportation Services	1,001,345.73	810,349.23	0.00	190,996.50	0.00	0.00
31XX Food Services	1,265,207.03	1,265,207.03	0.00	0.00	0.00	0.00
32XX Enterprise Services	94,180.61	94,180.61	0.00	0.00	0.00	0.00
33XX Community Services	26,200.74	26,200.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,088.99	20,088.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	112,818.16	112,818.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	216,635.88	0.00	0.00	216,635.88	0.00	0.00
9999 Undistributed	223,545.43	223,545.43	0.00	0.00	0.00	0.00
Totals	20,990,961.00	20,097,033.80	441,243.22	452,683.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	20,990,961.00					

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

18 Glacier 0545 Browning Public Schools

0401 Browning 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	3,326,925.55	3,314,911.55	0.00	12,014.00	0.00	0.00
21XX Support Services - Students	557,979.56	557,979.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	45,389.25	45,389.25	0.00	0.00	0.00	0.00
222X Educational Media Services	214,867.11	214,867.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	283,538.42	283,538.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	339,971.73	339,971.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	182,434.47	3,075.44	179,359.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,326,072.09	893,582.19	0.00	432,489.90	0.00	0.00
27XX Student Transportation Services	675,927.76	542,429.26	0.00	133,498.50	0.00	0.00
32XX Enterprise Services	4,696.05	4,696.05	0.00	0.00	0.00	0.00
33XX Community Services	9,347.93	9,347.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	62,899.65	62,899.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	334,697.59	334,697.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,822.15	0.00	0.00	4,822.15	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	260,106.25	0.00	0.00	0.00	260,106.25	0.00
9999 Undistributed	5,401.44	5,401.44	0.00	0.00	0.00	0.00
Totals	7,635,077.00	6,612,787.17	179,359.03	582,824.55	260,106.25	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,635,077.00					

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

18 Glacier 0545 Browning Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0400 Browning Elem	Indirect/Direct	441,243.22 / 20,097,033.80	2.20%	<input type="text"/>	
	LE 0401 Browning H S	Indirect/Direct	179,359.03 / 6,612,787.17	2.71%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0400 Browning Elem	0.0243	0.0232	0.0225	0.0204	2.20%
	0401 Browning H S	0.0261	0.0230	0.0253	0.0218	2.71%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0400 Browning Elem	0.0243	0.0238	0.0000	0.0170	<input type="text"/>
	0401 Browning H S	0.0261	0.0120	0.0000	0.0316	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0400 Browning Elem	0.0243	0.0238	0.0225	0.0204	<input type="text"/>
	0401 Browning H S	0.0261	0.0230	0.0253	0.0316	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0400 Browning Elem				2.15%	<input type="text"/>
	0401 Browning H S				2.53%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0545 Browning Public Schools				2.34%	<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

18 Glacier 0545 Browning 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

18 Glacier 0546 Cut Bank Public Schools

0402 Cut Bank 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	3,669,272.79	3,669,272.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,777.31	13,777.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	148,431.52	148,431.52	0.00	0.00	0.00	0.00
222X Educational Media Services	118,920.31	118,920.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	445,957.32	434,299.32	0.00	11,658.00	0.00	0.00
24XX Support Services - School Administration	342,164.95	342,164.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,754.78	0.00	79,754.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,216,599.50	1,216,599.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	297,654.41	242,634.41	0.00	55,020.00	0.00	0.00
31XX Food Services	304,004.51	304,004.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,427.27	9,427.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,384.26	49,384.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,895.94	0.00	0.00	8,895.94	0.00	0.00
Totals	6,704,244.87	6,548,916.15	79,754.78	75,573.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,704,244.87					

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

18 Glacier 0546 Cut Bank Public Schools

0403 Cut Bank 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	1,321,841.68	1,321,841.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,014.73	13,014.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	125,228.81	125,228.81	0.00	0.00	0.00	0.00
222X Educational Media Services	40,256.99	40,256.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	198,536.23	188,678.13	0.00	9,858.10	0.00	0.00
24XX Support Services - School Administration	143,103.25	143,103.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,607.04	0.00	80,607.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	536,080.96	536,080.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	229,881.38	193,201.38	0.00	36,680.00	0.00	0.00
34XX Extracurricular - Activities	80,316.79	80,316.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	180,235.58	180,235.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,627.95	0.00	0.00	3,627.95	0.00	0.00
Totals	2,952,731.39	2,821,958.30	80,607.04	50,166.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,952,731.39					

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

18 Glacier 0546 Cut Bank Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0402 Cut Bank Elem	Indirect/Direct	79,754.78 / 6,548,916.15	1.22%	<input style="width: 100px; height: 20px;" type="text"/>	
	LE 0403 Cut Bank H S	Indirect/Direct	80,607.04 / 2,821,958.30	2.86%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0402 Cut Bank Elem	0.0140	0.0118	0.0128	0.0096	1.22%
	0403 Cut Bank H S	0.0243	0.0264	0.0287	0.0266	2.86%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0402 Cut Bank Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
	0403 Cut Bank H S	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	
	0402 Cut Bank Elem	0.0140	0.0118	0.0128	0.0096	<input style="width: 100px; height: 20px;" type="text"/>
	0403 Cut Bank H S	0.0243	0.0264	0.0287	0.0266	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0402 Cut Bank Elem				1.15%	<input style="width: 100px; height: 20px;" type="text"/>
	0403 Cut Bank H S				2.56%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0546 Cut Bank Public Schools				1.86%	<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.					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

18 Glacier 0546 Cut Bank 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 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

18 Glacier 0547 East Glacier Park Elem

0404 East Glacier 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	383,714.74	383,714.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,723.45	8,723.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,877.70	17,877.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	15,615.67	15,615.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	91,806.51	0.00	91,806.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,553.48	82,553.48	0.00	0.00	0.00	0.00
31XX Food Services	57,446.21	57,446.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,429.91	3,429.91	0.00	0.00	0.00	0.00
Totals	661,167.67	569,361.16	91,806.51	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	661,167.67					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

18 Glacier 0547 East Glacier Park Elem

Line A	Indirect/Direct	91,806.51 /	569,361.16	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0404 East Glacier Park Elem				16.12%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0404 East Glacier Park Elem	0.1341	0.1397	0.1448	0.1596	16.12%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0404 East Glacier Park 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		
	0404 East Glacier Park Elem	0.1341	0.1397	0.1448	0.1596	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0404 East Glacier Park Elem					14.05%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0547 East Glacier Park Elem	Your Preliminary Rate by School System (SS) is:			14.05%	<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

18 Glacier 1056 Mountain View Elementary

1222 Mountain View 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	136,490.57	136,490.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,620.35	2,620.35	0.00	0.00	0.00	0.00
222X Educational Media Services	2,560.28	2,560.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	28,111.14	28,111.14	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,480.08	4,480.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,259.00	0.00	0.00	2,259.00	0.00	0.00
Totals	176,521.42	174,262.42	0.00	2,259.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	176,521.42					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

18 Glacier 1056 Mountain View Elementary

Line A	Indirect/Direct	0.00 /	174,262.42	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 1222 Mountain View Elem				0.00%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	1222 Mountain View 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	
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	1222 Mountain View Elem					0.00%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1056 Mountain View Elementary	Your Preliminary Rate by School System (SS) is:			0.00%		
		This same rate is applied to both EL and HS in the same SS.					

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

** "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.