



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

22 Jefferson 0584 Clancy Elementary

0452 Clancy 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	1,439,670.23	1,439,670.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	113,210.85	113,210.85	0.00	0.00	0.00	0.00
222X Educational Media Services	57,148.57	57,148.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,173.56	111,173.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	105,291.02	105,291.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,167.48	500.00	57,667.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	285,028.06	285,028.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	96,148.51	96,148.51	0.00	0.00	0.00	0.00
31XX Food Services	132,356.12	132,356.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,416.78	7,416.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,605.12	17,605.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,000.00	0.00	0.00	20,000.00	0.00	0.00
9999 Undistributed	26,776.30	26,776.30	0.00	0.00	0.00	0.00
Totals	2,469,992.60	2,392,325.12	57,667.48	20,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,469,992.60					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

22 Jefferson 0584 Clancy Elementary

Line A	Indirect/Direct	57,667.48 /	2,392,325.12	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0452 Clancy Elem				2.41%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0452 Clancy Elem	0.0201	0.0208	0.0266	0.0229	2.41%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0452 Clancy 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		
	0452 Clancy Elem	0.0201	0.0208	0.0266	0.0229	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0452 Clancy Elem					2.18%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0584 Clancy Elementary	Your Preliminary Rate by School System (SS) is:			2.18%	<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

22 Jefferson 0585 Whitehall Public Schools

0453 Whitehall 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	1,692,166.59	1,660,902.62	0.00	31,263.97	0.00	0.00
21XX Support Services - Students	211,273.75	211,273.75	0.00	0.00	0.00	0.00
222X Educational Media Services	40,112.10	40,112.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,225.85	84,225.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,793.98	50,793.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,329.43	2,432.58	32,896.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	258,938.64	252,032.82	0.00	6,905.82	0.00	0.00
27XX Student Transportation Services	180,664.25	180,664.25	0.00	0.00	0.00	0.00
31XX Food Services	127,935.98	127,935.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,524.26	11,524.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,432.48	0.00	0.00	3,432.48	0.00	0.00
9999 Undistributed	2,500.00	2,500.00	0.00	0.00	0.00	0.00
Totals	2,698,897.31	2,624,398.19	32,896.85	41,602.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,698,897.31					

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

22 Jefferson 0585 Whitehall Public Schools

0454 Whitehall 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	960,298.40	949,482.18	0.00	10,816.22	0.00	0.00
21XX Support Services - Students	45,568.33	45,568.33	0.00	0.00	0.00	0.00
222X Educational Media Services	36,484.66	36,484.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,255.00	66,255.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	76,773.96	76,773.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,028.54	10,133.27	26,895.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	268,798.10	262,142.24	0.00	6,655.86	0.00	0.00
27XX Student Transportation Services	96,275.44	96,275.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,175.04	16,175.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	109,499.00	109,499.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,203.28	0.00	0.00	2,203.28	0.00	0.00
9999 Undistributed	2,500.00	2,500.00	0.00	0.00	0.00	0.00
Totals	1,717,859.75	1,671,289.12	26,895.27	19,675.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,717,859.75					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

22 Jefferson 0585 Whitehall Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0453 Whitehall Elem	Indirect/Direct	32,896.85 / 2,624,398.19	1.25%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0454 Whitehall H S	Indirect/Direct	26,895.27 / 1,671,289.12	1.61%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
		0453 Whitehall Elem	0.0146	0.0176	0.0194	0.0121	1.25%
		0454 Whitehall H S	0.0220	0.0199	0.0221	0.0257	1.61%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
		0453 Whitehall Elem	0.0000	0.0176	0.0194	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
		0454 Whitehall H S	0.0000	0.0199	0.0221	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	
		0453 Whitehall Elem	0.0146	0.0176	0.0194	0.0121	<input style="width: 100px; height: 20px;" type="text"/>
		0454 Whitehall H S	0.0220	0.0199	0.0221	0.0257	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
		0453 Whitehall Elem				1.45%	<input style="width: 100px; height: 20px;" type="text"/>
		0454 Whitehall H S				2.01%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0585 Whitehall Public Schools				1.73%	<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.

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

22 Jefferson 0585 Whitehall 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

22 Jefferson 0586 Basin Elementary

0455 Basin 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	100,465.14	100,465.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,074.95	5,074.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,985.06	17,985.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,500.00	1,500.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,000.00	5,000.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,406.40	0.00	9,406.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,904.68	28,904.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,946.35	0.00	0.00	1,946.35	0.00	0.00
Totals	170,282.58	158,929.83	9,406.40	1,946.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	170,282.58					

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

22 Jefferson 0586 Basin Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0455 Basin Elem	Indirect/Direct 9,406.40 / 158,929.83 5.92%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	0455 Basin Elem	0.0506	0.0640
		2011	2012
		0.0332	0.0659
			2013
			5.92%
Line C Approved Indirect Cost Rates	LE	2009	2010
	0455 Basin Elem	0.0000	0.0000
		2011	2012
		0.0000	0.0000
			Reclassified Rate 2013
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010
	0455 Basin Elem	0.0506	0.0640
		2011	2012
		0.0332	0.0659
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	0455 Basin Elem		5.19%
			LE Reclassified Rate
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	0586 Basin 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.	<input style="width: 100px; height: 20px;" type="text"/>

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

22 Jefferson 0587 Boulder Elementary

0456 Boulder 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	1,431,803.83	1,431,803.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	31,534.25	31,534.25	0.00	0.00	0.00	0.00
222X Educational Media Services	85,931.42	85,931.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,354.52	59,354.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	123,353.76	123,353.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,188.19	9,756.20	39,431.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	259,998.09	259,998.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	49,618.23	49,618.23	0.00	0.00	0.00	0.00
31XX Food Services	113,130.81	113,130.81	0.00	0.00	0.00	0.00
33XX Community Services	20,000.00	20,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,404.93	5,404.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,331.99	20,331.99	0.00	0.00	0.00	0.00
Totals	2,249,650.02	2,210,218.03	39,431.99	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,249,650.02					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

22 Jefferson 0587 Boulder Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **			
LE 0456 Boulder Elem	Indirect/Direct 39,431.99 / 2,210,218.03 1.78%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0456 Boulder Elem	0.0102	0.0090	0.0132	0.0118	1.78%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0456 Boulder Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0456 Boulder Elem	0.0102	0.0090	0.0132	0.0118	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0456 Boulder Elem				1.18%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0587 Boulder Elementary	Your Preliminary Rate by School System (SS) is:			1.18%	<input style="width: 60px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.				

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

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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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

22 Jefferson 0589 Cardwell Elementary

0458 Cardwell 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	266,370.07	266,370.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,941.00	4,941.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,263.25	8,263.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,975.43	6,975.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,328.49	714.20	11,614.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,037.34	27,037.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	137,366.33	50,697.74	0.00	86,668.59	0.00	0.00
35XX Extracurricular - Athletics	1,674.66	1,674.66	0.00	0.00	0.00	0.00
9999 Undistributed	133.00	133.00	0.00	0.00	0.00	0.00
Totals	465,089.57	366,806.69	11,614.29	86,668.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	465,089.57					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

22 Jefferson 0589 Cardwell Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **			
LE 0458 Cardwell Elem	Indirect/Direct 11,614.29 / 366,806.69 3.17%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0458 Cardwell Elem	0.0935	0.0518	0.0537	0.0329	3.17%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0458 Cardwell 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	
	0458 Cardwell Elem	0.0935	0.0518	0.0537	0.0329	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0458 Cardwell Elem				5.01%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0589 Cardwell Elementary	Your Preliminary Rate by School System (SS) is:			5.01%	<input style="width: 100px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.				

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

Line F: Average together the results from Line E.

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

22 Jefferson 0591 Montana City Elementary

0460 Montana City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,138,991.71	2,138,991.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	94,963.96	94,963.96	0.00	0.00	0.00	0.00
222X Educational Media Services	236,615.74	236,615.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	244,139.97	244,139.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	131,266.87	131,266.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,813.65	0.00	54,813.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	355,368.05	355,368.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,590.93	99,590.93	0.00	0.00	0.00	0.00
31XX Food Services	145,323.41	145,323.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,449.10	2,449.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,811.95	24,811.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	31,851.50	0.00	0.00	31,851.50	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,830.92	0.00	0.00	0.00	5,830.92	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,229.89	0.00	0.00	5,229.89	0.00	0.00
Totals	3,571,247.65	3,473,521.69	54,813.65	37,081.39	5,830.92	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,571,247.65					

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

22 Jefferson 0591 Montana City Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0460 Montana City Elem	Indirect/Direct 54,813.65 / 3,473,521.69 1.58%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	2011	2012	2013
	0460 Montana City Elem	0.0193	0.0179
		0.0175	0.0160
			1.58%
Line C Approved Indirect Cost Rates	LE	2009	2010
	2011	2012	Reclassified Rate 2013
	0460 Montana City 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	
	0460 Montana City Elem	0.0193	0.0179
		0.0175	0.0160
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	0460 Montana City Elem		1.64%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0591 Montana City Elementary	Your Preliminary Rate by School System (SS) is:	1.64%	<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

22 Jefferson 1033 Jefferson High School

0457 Jefferson 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	1,359,031.68	1,359,031.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,039.50	34,039.50	0.00	0.00	0.00	0.00
222X Educational Media Services	52,418.73	52,418.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,532.90	129,532.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,838.99	59,838.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,286.19	15,838.09	50,448.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	448,423.12	448,370.29	0.00	52.83	0.00	0.00
27XX Student Transportation Services	154,037.47	154,037.47	0.00	0.00	0.00	0.00
31XX Food Services	7,876.44	7,876.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	59,426.09	59,426.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	119,098.28	119,098.28	0.00	0.00	0.00	0.00
Totals	2,490,009.39	2,439,508.46	50,448.10	52.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,490,009.39					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

22 Jefferson 1033 Jefferson High School

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0457 Jefferson H S	Indirect/Direct 50,448.10 / 2,439,508.46 2.07%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010
	2011	2012	2013
	0457 Jefferson H S	0.0081	0.0332
		0.0389	0.0174
			2.07%
Line C Approved Indirect Cost Rates	LE	2009	2010
	2011	2012	Reclassified Rate 2013
	0457 Jefferson 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	
	0457 Jefferson H S	0.0081	0.0332
		0.0389	0.0174
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2013
	0457 Jefferson H S		2.25%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
1033 Jefferson High School	Your Preliminary Rate by School System (SS) is:	2.25%	<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.

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