



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0197 Grant Elementary

#### 0003 Grant 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	91,377.85	91,377.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,617.89	2,617.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,760.75	5,760.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,364.79	10,364.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,849.00	0.00	3,849.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,385.94	14,385.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,461.61	17,461.61	0.00	0.00	0.00	0.00
31XX Food Services	622.73	622.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,436.68	0.00	0.00	4,436.68	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,881.69	0.00	0.00	2,881.69	0.00	0.00
<b>Totals</b>	153,758.93	142,591.56	3,849.00	7,318.37	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	153,758.93					

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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0197 Grant Elementary

Line A	Indirect/Direct	3,849.00 /	142,591.56	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0003 Grant Elem				2.70%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0003 Grant Elem	0.0327	0.0295	0.0338	0.0317	2.70%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
	0003 Grant Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0003 Grant Elem	0.0327	0.0295	0.0338	0.0317	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0003 Grant Elem				2.94%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0197 Grant Elementary				<b>Your Preliminary Rate by School System (SS) is:</b>	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.					2.94%

\* 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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0199 Dillon Elementary

#### 0005 Dillon Elem

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,127,839.44	4,127,839.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	78,173.96	78,173.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	145,739.25	145,739.25	0.00	0.00	0.00	0.00
222X Educational Media Services	100,059.53	100,059.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,675.74	158,675.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	287,438.87	287,438.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	135,081.54	8,234.52	126,847.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	583,710.36	527,349.07	0.00	56,361.29	0.00	0.00
27XX Student Transportation Services	49,888.23	49,888.23	0.00	0.00	0.00	0.00
31XX Food Services	255,034.31	255,034.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,251.60	0.00	0.00	16,251.60	0.00	0.00
<b>Totals</b>	5,937,892.83	5,738,432.92	126,847.02	72,612.89	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,937,892.83					

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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0199 Dillon Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0005 Dillon Elem	2.21%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011
	0005 Dillon Elem	0.0247	0.0218
		2012	2013
		0.0198	0.0229
			2014
			2.21%
Line C Approved Indirect Cost Rates	LE	2010	2011
	0005 Dillon Elem	0.0000	0.0000
		2012	2013
		0.0000	0.0000
			Reclassified Rate 2014
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011
	0005 Dillon Elem	0.0247	0.0218
		2012	2013
		0.0198	0.0229
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2014
	0005 Dillon Elem		2.11%
			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
	0199 Dillon Elementary	Your Preliminary Rate by School System (SS) is:	2.11%
		This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0200 Beaverhead Co High School

#### 0006 Beaverhead County 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	2,468,747.29	2,468,747.29	0.00	0.00	0.00	0.00
222X Educational Media Services	91,117.71	91,117.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	259,529.70	259,529.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	168,577.30	168,577.30	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	449,530.41	449,530.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	559,539.30	559,539.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	99,401.94	99,401.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	236,597.26	236,597.26	0.00	0.00	0.00	0.00
<b>Totals</b>	4,333,040.91	4,333,040.91	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,333,040.91					

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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0200 Beaverhead Co High School

Line A	Indirect/Direct	0.00 /	4,333,040.91	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0006 Beaverhead County H S</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0006 Beaverhead County H S	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0006 Beaverhead County H S	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0006 Beaverhead County H S	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0006 Beaverhead County H S					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0200 Beaverhead Co High School	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.00%</b>	<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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0201 Wise River Elementary

#### 0007 Wise River 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	110,613.29	110,613.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,584.00	1,584.00	0.00	0.00	0.00	0.00
222X Educational Media Services	450.00	450.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,363.66	11,363.66	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,017.32	26,017.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,214.80	2,214.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,082.39	0.00	0.00	4,082.39	0.00	0.00
<b>Totals</b>	156,325.46	152,243.07	0.00	4,082.39	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	156,325.46					

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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0201 Wise River Elementary

Line A	Indirect/Direct	0.00 /	152,243.07	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0007 Wise River Elem				0.00%		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
	0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0007 Wise River Elem				0.00%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0201 Wise River Elementary				<b>Your Preliminary Rate by School System (SS) is:</b>	
	This same rate is applied to both EL and HS in the same SS.					0.00%

\* 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 FY2013-14 Using FY12 Expenditures

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

#### 0009 Lima K-12 Schools

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	552,370.15	552,370.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,818.59	50,818.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,634.01	17,634.01	0.00	0.00	0.00	0.00
222X Educational Media Services	8,609.81	8,609.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,950.90	60,950.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,383.35	62,383.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,205.75	511.01	76,694.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	170,186.33	170,186.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	69,102.09	69,102.09	0.00	0.00	0.00	0.00
31XX Food Services	40,883.89	40,883.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,506.80	4,506.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,887.05	42,887.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,822.95	0.00	0.00	1,822.95	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,199.40	0.00	0.00	12,199.40	0.00	0.00
<b>Totals</b>	1,171,561.07	1,080,843.98	76,694.74	14,022.35	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,171,561.07					

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 FY2013-14 Using FY12 Expenditures

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

Line A	Indirect/Direct	76,694.74 /	1,080,843.98	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0009 Lima K-12 Schools</b>						
				7.10%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
0009 Lima K-12 Schools						
		0.0303	0.0331	0.0351	0.0225	7.10%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
0009 Lima K-12 Schools						
		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	2010	2011	2012	2013	
0009 Lima K-12 Schools						
		0.0303	0.0331	0.0351	0.0225	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
0009 Lima K-12 Schools						
					3.65%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
0202 Lima K-12 Schools						<input style="width: 100px; height: 20px;" type="text"/>
<b>Your Preliminary Rate by School System (SS) is:</b>						<b>3.65%</b>
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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0203 Wisdom Elementary

#### 0010 Wisdom 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	115,821.95	115,821.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,100.00	1,100.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,037.94	15,037.94	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,405.47	18,405.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,925.99	5,925.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,562.68	0.00	0.00	4,562.68	0.00	0.00
<b>Totals</b>	160,854.03	156,291.35	0.00	4,562.68	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	160,854.03					

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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0203 Wisdom Elementary

Line A	Indirect/Direct	0.00 /	156,291.35	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0010 Wisdom Elem				0.00%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>		
	0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0010 Wisdom Elem					0.00%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0203 Wisdom Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	
	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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0205 Polaris Elementary

#### 0012 Polaris 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	35,694.12	35,694.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,653.00	1,653.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,837.26	10,837.26	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,814.63	7,814.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	855.40	855.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,200.71	0.00	0.00	1,200.71	0.00	0.00
<b>Totals</b>	58,055.12	56,854.41	0.00	1,200.71	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	58,055.12					

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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0205 Polaris Elementary

Line A	Indirect/Direct	0.00 /	56,854.41	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0012 Polaris Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>		
	0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0012 Polaris Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0205 Polaris Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.					

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0207 Jackson Elementary

#### 0014 Jackson 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	101,963.87	101,963.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,596.00	1,596.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,056.71	13,056.71	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	39,687.73	39,687.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,797.40	3,797.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,082.40	0.00	0.00	4,082.40	0.00	0.00
<b>Totals</b>	164,184.11	160,101.71	0.00	4,082.40	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	164,184.11					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0207 Jackson Elementary

Line A	Indirect/Direct	0.00 /	160,101.71	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0014 Jackson Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>		
	0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0014 Jackson Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0207 Jackson Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0208 Reichle Elementary

#### 0015 Reichle 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	116,065.91	116,065.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	726.00	726.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,902.12	14,902.12	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,387.38	17,387.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	19,652.09	19,652.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,322.54	0.00	0.00	4,322.54	0.00	0.00
<b>Totals</b>	173,056.04	168,733.50	0.00	4,322.54	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	173,056.04					

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 FY2013-14 Using FY12 Expenditures

#### 01 Beaverhead 0208 Reichle Elementary

Line A	Indirect/Direct	0.00 /	168,733.50	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0015 Reichle Elem</b>							
Line B Preliminary Indirect Cost Rates	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>		
	0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0015 Reichle Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						<b>SS Reclassified Rate</b>	
	0208 Reichle Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

\*\* "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.