



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0463 Deer Park Elementary

0307 Deer Park Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	471,006.95	458,375.95	0.00	12,631.00	0.00	0.00
221X Improvement of Instruction Services	925.00	925.00	0.00	0.00	0.00	0.00
222X Educational Media Services	7,589.60	7,589.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,565.21	19,565.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,561.31	30,561.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,361.40	8,411.47	35,949.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	47,275.40	47,275.40	0.00	0.00	0.00	0.00
31XX Food Services	1,101.60	1,101.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,569.91	6,569.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,043.24	0.00	0.00	1,043.24	0.00	0.00
Totals	629,999.62	580,375.45	35,949.93	13,674.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	629,999.62					

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

15 Flathead 0463 Deer Park Elementary

Line A	Indirect/Direct	35,949.93 /	580,375.45	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0307 Deer Park Elem				6.19%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0307 Deer Park Elem	0.0561	0.0578	0.0578	0.0492	6.19%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0307 Deer Park Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0307 Deer Park Elem	0.0561	0.0578	0.0578	0.0492	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0307 Deer Park Elem				5.37%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0463 Deer Park Elementary				5.37%	<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.

* 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

15 Flathead 0464 Fair-Mont-Egan Elementary

0308 Fair-Mont-Egan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	833,273.95	833,273.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	31,471.31	31,471.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,978.72	10,978.72	0.00	0.00	0.00	0.00
222X Educational Media Services	34,285.56	34,285.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,337.47	94,337.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	113,609.43	0.00	113,609.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	109,476.34	109,476.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,708.20	4,708.20	0.00	0.00	0.00	0.00
31XX Food Services	7,664.28	7,664.28	0.00	0.00	0.00	0.00
33XX Community Services	22,164.34	22,164.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,994.12	14,994.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	452,814.48	0.00	0.00	452,814.48	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,947.57	0.00	0.00	2,947.57	0.00	0.00
Totals	1,732,725.77	1,163,354.29	113,609.43	455,762.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,732,725.77					

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

15 Flathead 0464 Fair-Mont-Egan Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **				
LE 0308 Fair-Mont-Egan Elem	Indirect/Direct 113,609.43 / 1,163,354.29 9.77%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0308 Fair-Mont-Egan Elem	0.0879	0.0913	0.0921	0.0866	9.77%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0308 Fair-Mont-Egan Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0308 Fair-Mont-Egan Elem	0.0879	0.0913	0.0921	0.0866	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0308 Fair-Mont-Egan Elem					8.66%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	<input style="width: 100px; height: 20px;" type="text"/>
	0464 Fair-Mont-Egan Elementary	Your Preliminary Rate by School System (SS) is:				8.66%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0465 Swan River Elementary

0309 Swan 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	754,467.19	734,119.19	0.00	20,348.00	0.00	0.00
221X Improvement of Instruction Services	2,720.16	2,720.16	0.00	0.00	0.00	0.00
222X Educational Media Services	30,363.43	30,363.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	170,082.39	170,082.39	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	113,274.85	113,274.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,904.07	1,904.07	0.00	0.00	0.00	0.00
31XX Food Services	74,767.95	74,767.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,532.98	6,532.98	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,595.50	0.00	0.00	0.00	3,595.50	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,583.27	0.00	0.00	2,583.27	0.00	0.00
Totals	1,160,291.79	1,133,765.02	0.00	22,931.27	3,595.50	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,160,291.79					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0465 Swan River Elementary

Line A	Indirect/Direct	0.00 /	1,133,765.02	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0309 Swan River Elem							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0309 Swan River 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	2010	2011	2012	2013		
	0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0309 Swan River Elem					0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0465 Swan River Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 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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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0466 Kalispell Public Schools

0310 Kalispell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	15,187,089.47	15,187,089.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,167,887.33	2,167,887.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	746,310.40	746,310.40	0.00	0.00	0.00	0.00
222X Educational Media Services	50,134.37	50,134.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	465,391.45	465,391.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,414,003.98	1,414,003.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	259,873.40	48,780.89	205,857.15	5,235.36	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,641,454.59	1,632,129.71	0.00	9,324.88	0.00	0.00
27XX Student Transportation Services	1,400,972.58	1,167,784.45	0.00	233,188.13	0.00	0.00
34XX Extracurricular - Activities	15,154.22	15,154.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	178,725.88	178,725.88	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	27,807.68	0.00	0.00	27,807.68	0.00	0.00
Totals	23,554,805.35	23,073,392.15	205,857.15	275,556.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	23,554,805.35					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0466 Kalispell Public Schools

0311 Flathead H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	13,017,706.59	12,993,020.59	0.00	24,686.00	0.00	0.00
21XX Support Services - Students	1,078,276.99	1,078,276.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	30,550.39	30,550.39	0.00	0.00	0.00	0.00
222X Educational Media Services	569,532.94	569,532.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	396,629.98	396,629.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,454,132.73	1,454,132.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	236,764.22	28,723.27	203,208.31	4,832.64	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,165,156.07	2,155,054.11	0.00	10,101.96	0.00	0.00
27XX Student Transportation Services	2,332,687.15	1,667,243.18	0.00	665,443.97	0.00	0.00
31XX Food Services	1,722,347.62	1,722,347.62	0.00	0.00	0.00	0.00
33XX Community Services	4,943.43	3,943.43	0.00	1,000.00	0.00	0.00
34XX Extracurricular - Activities	226,891.12	226,891.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	862,859.16	839,659.16	0.00	23,200.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	47,608.72	0.00	0.00	47,608.72	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	487,477.90	0.00	0.00	487,477.90	0.00	0.00
Totals	24,633,565.01	23,166,005.51	203,208.31	1,264,351.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	24,633,565.01					

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 FY2013-14 Using FY12 Expenditures

15 Flathead 0466 Kalispell Public Schools

Line A			2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0310 Kalispell Elem	Indirect/Direct	205,857.15 / 23,073,392.15	0.89%	<input type="text"/>		
	LE 0311 Flathead H S	Indirect/Direct	203,208.31 / 23,166,005.51	0.88%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0310 Kalispell Elem		0.0088	0.0102	0.0089	0.0217	0.89%
	0311 Flathead H S		0.0098	0.0098	0.0093	0.0217	0.88%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0310 Kalispell Elem		0.0276	0.0206	0.0213	0.0217	<input type="text"/>
	0311 Flathead H S		0.0312	0.0191	0.0240	0.0217	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
	0310 Kalispell Elem		0.0276	0.0206	0.0213	0.0217	<input type="text"/>
	0311 Flathead H S		0.0312	0.0191	0.0240	0.0217	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0310 Kalispell Elem					1.90%	<input type="text"/>
	0311 Flathead H S					1.99%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0466 Kalispell Public Schools					1.95%	<input type="text"/>

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

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0466 Kalispell Public Schools

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

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Line 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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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

15 Flathead 0467 Columbia Falls Pub Schls

0312 Columbia Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	8,583,111.62	8,583,111.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,062,814.58	1,062,814.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	413,699.64	413,699.64	0.00	0.00	0.00	0.00
222X Educational Media Services	434,074.37	434,074.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	214,810.32	214,810.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	757,948.71	757,948.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	262,625.93	10,719.27	251,906.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,289,128.52	1,273,690.10	0.00	15,438.42	0.00	0.00
27XX Student Transportation Services	808,915.38	549,625.38	0.00	259,290.00	0.00	0.00
31XX Food Services	22,169.33	22,169.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,809.91	5,809.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,996.96	84,996.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	52,465.36	0.00	0.00	52,465.36	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,535.00	0.00	0.00	15,535.00	0.00	0.00
Totals	14,008,105.63	13,413,470.19	251,906.66	342,728.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	14,008,105.63					

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 FY2013-14 Using FY12 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0313 Columbia Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,491,298.03	3,469,233.03	0.00	22,065.00	0.00	0.00
21XX Support Services - Students	296,456.78	296,456.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	85,288.36	85,288.36	0.00	0.00	0.00	0.00
222X Educational Media Services	114,179.76	114,179.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,069.96	147,069.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	471,806.81	471,806.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	134,952.41	9,568.45	125,383.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	743,443.11	741,355.53	0.00	2,087.58	0.00	0.00
27XX Student Transportation Services	427,762.73	300,052.73	0.00	127,710.00	0.00	0.00
31XX Food Services	914,238.85	914,238.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	65,838.44	65,838.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	345,891.36	340,816.36	0.00	5,075.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	36,959.35	0.00	0.00	36,959.35	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	2,102.90	0.00	0.00	0.00	2,102.90	0.00
Totals	7,277,288.85	6,955,905.06	125,383.96	193,896.93	2,102.90	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,277,288.85					

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 FY2013-14 Using FY12 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0312 Columbia Falls Elem	Indirect/Direct	251,906.66 / 13,413,470.19	1.88%	<input type="text"/>		
	LE 0313 Columbia Falls H S	Indirect/Direct	125,383.96 / 6,955,905.06	1.80%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0312 Columbia Falls Elem		0.0206	0.0196	0.0204	0.0374	1.88%
	0313 Columbia Falls H S		0.0196	0.0176	0.0193	0.0374	1.80%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0312 Columbia Falls Elem		0.0528	0.0348	0.0483	0.0430	<input type="text"/>
	0313 Columbia Falls H S		0.0642	0.0536	0.0327	0.0430	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
	0312 Columbia Falls Elem		0.0528	0.0348	0.0483	0.0430	<input type="text"/>
	0313 Columbia Falls H S		0.0642	0.0536	0.0327	0.0430	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0312 Columbia Falls Elem					3.76%	<input type="text"/>
	0313 Columbia Falls H S					4.02%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0467 Columbia Falls Pub Schls					3.89%	<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 FY2013-14 Using FY12 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0470 Creston Elementary

0316 Creston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	427,526.47	427,526.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,088.00	1,088.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,162.67	12,162.67	0.00	0.00	0.00	0.00
222X Educational Media Services	41,143.89	41,143.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,756.65	3,756.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,585.91	44,585.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,862.42	11,145.08	35,717.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,224.69	40,224.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,316.54	18,316.54	0.00	0.00	0.00	0.00
31XX Food Services	2,293.90	2,293.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,902.64	0.00	0.00	6,902.64	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,473.79	0.00	0.00	1,473.79	0.00	0.00
9999 Undistributed	32,432.86	32,432.86	0.00	0.00	0.00	0.00
Totals	678,770.43	634,676.66	35,717.34	8,376.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	678,770.43					

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 FY2013-14 Using FY12 Expenditures

15 Flathead 0470 Creston Elementary

Line A	Indirect/Direct	35,717.34 /	634,676.66	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0316 Creston Elem				5.63%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0316 Creston Elem	0.0513	0.0469	0.0517	0.0457	5.63%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0316 Creston Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0316 Creston Elem	0.0513	0.0469	0.0517	0.0457	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0316 Creston Elem					4.79%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0470 Creston Elementary	Your Preliminary Rate by School System (SS) is:				4.79%	<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 FY2013-14 Using FY12 Expenditures

15 Flathead 0471 Cayuse Prairie Elementary

0317 Cayuse Prairie Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	902,218.18	902,218.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,875.24	28,875.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	45,784.85	45,784.85	0.00	0.00	0.00	0.00
222X Educational Media Services	51,681.85	51,681.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	204,247.09	204,247.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,608.55	7,761.99	46,846.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,323.24	162,323.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	102,193.54	102,193.54	0.00	0.00	0.00	0.00
31XX Food Services	6,519.55	6,519.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,608.47	4,608.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,230.90	15,230.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,786.68	0.00	0.00	6,786.68	0.00	0.00
Totals	1,585,078.14	1,531,444.90	46,846.56	6,786.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,585,078.14					

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

15 Flathead 0471 Cayuse Prairie Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0317 Cayuse Prairie Elem	Indirect/Direct 46,846.56 / 1,531,444.90 3.06%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0317 Cayuse Prairie Elem	0.0358	0.0316	0.0289	0.0343	3.06%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0317 Cayuse Prairie Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0317 Cayuse Prairie Elem	0.0358	0.0316	0.0289	0.0343	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE			2014	LE Reclassified Rate	
	0317 Cayuse Prairie Elem			3.06%	<input style="width: 100px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)					SS Reclassified Rate	
0471 Cayuse Prairie Elementary	Your Preliminary Rate by School System (SS) is:			3.06%	<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 FY2013-14 Using FY12 Expenditures

15 Flathead 0474 Helena Flats Elementary

0320 Helena Flats Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,065,755.38	1,065,755.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,267.53	34,267.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,117.67	24,117.67	0.00	0.00	0.00	0.00
222X Educational Media Services	74,528.97	74,528.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	156,435.85	156,435.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,662.84	0.00	56,662.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	176,996.65	176,996.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,839.05	6,839.05	0.00	0.00	0.00	0.00
31XX Food Services	21,486.33	21,486.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,565.00	2,565.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,601.02	9,601.02	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,736.00	0.00	0.00	5,736.00	0.00	0.00
Totals	1,634,992.29	1,572,593.45	56,662.84	5,736.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,634,992.29					

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

15 Flathead 0474 Helena Flats Elementary

Line A	Indirect/Direct	56,662.84 /	1,572,593.45	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0320 Helena Flats Elem						
				3.60%		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0320 Helena Flats Elem	0.0333	0.0328	0.0346	0.0326	3.60%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0320 Helena Flats Elem	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0320 Helena Flats Elem	0.0333	0.0328	0.0346	0.0326	
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0320 Helena Flats Elem				3.22%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0474 Helena Flats Elementary		Your Preliminary Rate by School System (SS) is:		3.22%	
						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

15 Flathead 0477 Kila Elementary

0323 Kila Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	792,974.63	792,974.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,436.20	4,436.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,384.00	4,384.00	0.00	0.00	0.00	0.00
222X Educational Media Services	24,286.59	24,286.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,872.54	61,872.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	136,606.92	136,606.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,954.26	5,522.04	45,432.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	99,839.11	99,839.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	19,578.48	19,578.48	0.00	0.00	0.00	0.00
31XX Food Services	149,577.58	149,577.58	0.00	0.00	0.00	0.00
33XX Community Services	24,848.11	24,848.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,815.00	1,815.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,014.75	0.00	0.00	50,014.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	49,281.75	0.00	0.00	49,281.75	0.00	0.00
Totals	1,470,469.92	1,325,741.20	45,432.22	99,296.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,470,469.92					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0477 Kila Elementary

Line A	Indirect/Direct	45,432.22 /	1,325,741.20	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0323 Kila Elem			3.43%			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0323 Kila Elem	0.0320	0.0345	0.0332	0.0313	3.43%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0323 Kila Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0323 Kila Elem	0.0320	0.0345	0.0332	0.0313		
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0323 Kila Elem					3.14%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0477 Kila Elementary	Your Preliminary Rate by School System (SS) is:				3.14%	
		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

15 Flathead 0478 Smith Valley Elementary

0324 Smith Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,009,498.19	1,009,498.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,340.71	24,340.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,946.76	6,946.76	0.00	0.00	0.00	0.00
222X Educational Media Services	35,383.31	35,383.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,499.89	137,499.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,168.39	3,000.00	59,168.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	122,486.15	122,486.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,381.64	18,381.64	0.00	0.00	0.00	0.00
31XX Food Services	17,745.62	17,745.62	0.00	0.00	0.00	0.00
33XX Community Services	1,806.00	1,806.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	589.28	589.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,318.13	5,318.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,460.00	0.00	0.00	7,460.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,229.08	0.00	0.00	3,229.08	0.00	0.00
Totals	1,452,853.15	1,382,995.68	59,168.39	10,689.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,452,853.15					

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

15 Flathead 0478 Smith Valley Elementary

Line A	Indirect/Direct	59,168.39 /	1,382,995.68	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0324 Smith Valley Elem				4.28%			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0324 Smith Valley Elem	0.0372	0.0373	0.0395	0.0364	4.28%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0324 Smith Valley Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0324 Smith Valley Elem	0.0372	0.0373	0.0395	0.0364		
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0324 Smith Valley Elem					3.67%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0478 Smith Valley Elementary	Your Preliminary Rate by School System (SS) is:			3.67%		
		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

15 Flathead 0479 Pleasant Valley Elem

0325 Pleasant Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	68,275.79	68,275.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,395.62	5,395.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	238.00	238.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102.25	102.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,079.61	0.00	11,079.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,767.43	15,767.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,454.62	1,454.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	298.06	0.00	0.00	298.06	0.00	0.00
Totals	102,611.38	91,233.71	11,079.61	298.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	102,611.38					

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

15 Flathead 0479 Pleasant Valley Elem

Line A	Indirect/Direct	11,079.61 /	91,233.71	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0325 Pleasant Valley Elem				12.14%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0325 Pleasant Valley Elem	0.1831	0.1143	0.1085	0.1298	12.14%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0325 Pleasant Valley Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0325 Pleasant Valley Elem	0.1831	0.1143	0.1085	0.1298	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0325 Pleasant Valley Elem				12.48%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0479 Pleasant Valley Elem				12.48%	<input style="width: 100px; height: 20px;" type="text"/>

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

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0481 Somers Elementary

0327 Somers Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,845,779.29	2,845,779.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	124,446.43	124,446.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,178.96	36,178.96	0.00	0.00	0.00	0.00
222X Educational Media Services	99,031.51	99,031.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	149,101.42	149,101.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	156,314.38	156,314.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	142,527.59	6,368.50	136,159.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	281,084.76	281,084.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	309,253.91	309,253.91	0.00	0.00	0.00	0.00
31XX Food Services	248,098.96	248,098.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,836.45	4,836.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,237.44	34,237.44	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	27,369.05	0.00	0.00	27,369.05	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	54,632.92	0.00	0.00	0.00	54,632.92	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,690.01	7,069.00	0.00	9,621.01	0.00	0.00
Totals	4,529,583.08	4,301,801.01	136,159.09	36,990.06	54,632.92	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,529,583.08					

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

15 Flathead 0481 Somers Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **				
LE 0327 Somers Elem	Indirect/Direct 136,159.09 / 4,301,801.01 3.17%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0327 Somers Elem	0.0278	0.0276	0.0275	0.0268	3.17%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0327 Somers Elem	0.0269	0.0253	0.0281	0.0268	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0327 Somers Elem	0.0278	0.0276	0.0281	0.0268	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0327 Somers Elem					2.70%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	<input style="width: 60px; height: 20px;" type="text"/>
0481 Somers Elementary	Your Preliminary Rate by School System (SS) is:					2.70%	<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.

** "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

15 Flathead 0484 Bigfork Public Schools

0330 Bigfork Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,506,897.44	2,506,897.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	240,931.75	240,931.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	72,582.18	72,582.18	0.00	0.00	0.00	0.00
222X Educational Media Services	77,689.41	77,689.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,735.44	95,735.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	163,789.72	163,789.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	102,931.60	7,789.12	95,142.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	336,858.10	336,858.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	321,049.60	269,799.60	0.00	51,250.00	0.00	0.00
31XX Food Services	4,842.83	4,842.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,553.98	2,553.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,675.53	26,675.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,756.90	0.00	0.00	20,756.90	0.00	0.00
Totals	3,973,294.48	3,806,145.10	95,142.48	72,006.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,973,294.48					

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

15 Flathead 0484 Bigfork Public Schools

0331 Bigfork H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,403,934.54	1,403,934.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	108,595.15	108,595.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	50,119.12	50,119.12	0.00	0.00	0.00	0.00
222X Educational Media Services	69,747.57	69,747.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,692.07	94,692.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	139,410.02	139,410.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	109,077.21	13,201.37	95,875.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	281,331.08	281,331.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	336,526.70	284,441.70	0.00	52,085.00	0.00	0.00
31XX Food Services	228,020.57	228,020.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,679.86	27,679.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	144,931.33	144,931.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	30,833.86	0.00	0.00	30,833.86	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	158,805.79	79,988.61	0.00	78,817.18	0.00	0.00
Totals	3,183,704.87	2,926,092.99	95,875.84	161,736.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,183,704.87					

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 FY2013-14 Using FY12 Expenditures

15 Flathead 0484 Bigfork Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0330 Bigfork Elem	Indirect/Direct	95,142.48 / 3,806,145.10	2.50%	<input type="text"/>		
	LE 0331 Bigfork H S	Indirect/Direct	95,875.84 / 2,926,092.99	3.28%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0330 Bigfork Elem		0.0234	0.0225	0.0215	0.0243	2.50%
	0331 Bigfork H S		0.0306	0.0269	0.0284	0.0243	3.28%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0330 Bigfork Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0331 Bigfork H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
	0330 Bigfork Elem		0.0234	0.0225	0.0215	0.0243	<input type="text"/>
	0331 Bigfork H S		0.0306	0.0269	0.0284	0.0243	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0330 Bigfork Elem					2.22%	<input type="text"/>
	0331 Bigfork H S					2.72%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0484 Bigfork Public Schools					2.47%	<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 FY2013-14 Using FY12 Expenditures

15 Flathead 0484 Bigfork Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0487 Whitefish Public Schools

0334 Whitefish 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	6,262,596.75	6,262,596.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	815,000.40	815,000.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	275,474.58	271,962.33	0.00	3,512.25	0.00	0.00
222X Educational Media Services	189,922.04	189,922.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	185,604.62	185,604.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	629,355.95	629,355.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	172,230.16	27,481.54	144,748.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	799,615.21	799,615.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	483,120.17	483,120.17	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,489.60	1,489.60	0.00	0.00	0.00	0.00
33XX Community Services	54,482.33	21,061.79	0.00	33,420.54	0.00	0.00
34XX Extracurricular - Activities	5,073.16	5,073.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,367.06	29,367.06	0.00	0.00	0.00	0.00
Totals	9,903,332.03	9,721,650.62	144,748.62	36,932.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	9,903,332.03					

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

15 Flathead 0487 Whitefish Public Schools

0335 Whitefish H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,989,861.23	2,989,861.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	232,939.55	232,939.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	316,769.12	313,256.87	0.00	3,512.25	0.00	0.00
222X Educational Media Services	146,533.76	146,533.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,605.67	90,605.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	480,196.09	480,196.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,431.23	12,506.13	71,925.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	426,708.76	426,708.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	258,408.68	258,408.68	0.00	0.00	0.00	0.00
31XX Food Services	369,637.84	369,637.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	63,972.14	63,972.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	190,885.84	186,758.84	0.00	4,127.00	0.00	0.00
Totals	5,650,949.91	5,571,385.56	71,925.10	7,639.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,650,949.91					

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

15 Flathead 0487 Whitefish Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0334 Whitefish Elem	Indirect/Direct	144,748.62 / 9,721,650.62	1.49%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0335 Whitefish H S	Indirect/Direct	71,925.10 / 5,571,385.56	1.29%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
		0334 Whitefish Elem	0.0152	0.0148	0.0136	0.0294	1.49%
		0335 Whitefish H S	0.0113	0.0120	0.0113	0.0294	1.29%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
		0334 Whitefish Elem	0.0345	0.0526	0.0346	0.0332	<input style="width: 100px; height: 20px;" type="text"/>
		0335 Whitefish H S	0.0396	0.0551	0.0339	0.0332	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
		0334 Whitefish Elem	0.0345	0.0526	0.0346	0.0332	<input style="width: 100px; height: 20px;" type="text"/>
		0335 Whitefish H S	0.0396	0.0551	0.0339	0.0332	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
		0334 Whitefish Elem				3.23%	<input style="width: 100px; height: 20px;" type="text"/>
		0335 Whitefish H S				3.32%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0487 Whitefish Public Schools				3.28%	<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 FY2013-14 Using FY12 Expenditures

15 Flathead 0487 Whitefish Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0491 Evergreen Elementary

0339 Evergreen Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,366,462.88	4,345,737.98	0.00	20,724.90	0.00	0.00
21XX Support Services - Students	729,530.47	729,530.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	111,928.68	111,928.68	0.00	0.00	0.00	0.00
222X Educational Media Services	225,192.08	225,192.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	248,516.71	242,147.71	0.00	6,369.00	0.00	0.00
24XX Support Services - School Administration	647,753.94	647,753.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	115,836.95	974.07	114,862.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	507,009.80	493,933.09	0.00	13,076.71	0.00	0.00
27XX Student Transportation Services	30,874.18	30,874.18	0.00	0.00	0.00	0.00
31XX Food Services	467,527.84	467,527.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,324.33	26,324.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,269.02	47,269.02	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	122,954.85	0.00	0.00	122,954.85	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	142,887.86	0.00	0.00	142,887.86	0.00	0.00
Totals	7,790,069.59	7,369,193.39	114,862.88	306,013.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,790,069.59					

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

15 Flathead 0491 Evergreen Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0339 Evergreen Elem	1.56%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011
	0339 Evergreen Elem	0.0143	0.0155
Line C Approved Indirect Cost Rates	LE	2010	2011
	0339 Evergreen Elem	0.0000	0.0000
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011
	0339 Evergreen Elem	0.0143	0.0155
Line E Five Year Average with 5% Discount	LE	2014	LE Reclassified Rate
	0339 Evergreen Elem	1.43%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)		SS Reclassified Rate	
0491 Evergreen Elementary	Your Preliminary Rate by School System (SS) is:	1.43%	<input 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

15 Flathead 0493 Marion Elementary

0341 Marion Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	787,224.12	787,224.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,871.74	8,871.74	0.00	0.00	0.00	0.00
222X Educational Media Services	25,532.75	25,532.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,591.13	35,815.13	0.00	11,776.00	0.00	0.00
24XX Support Services - School Administration	73,827.77	73,827.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,622.48	0.00	47,622.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	47,973.49	47,973.49	0.00	0.00	0.00	0.00
27XX Student Transportation Services	73,865.51	73,865.51	0.00	0.00	0.00	0.00
31XX Food Services	64,502.71	64,502.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50.00	50.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,341.08	4,341.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,119.60	0.00	0.00	2,119.60	0.00	0.00
Totals	1,183,522.38	1,122,004.30	47,622.48	13,895.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,183,522.38					

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

15 Flathead 0493 Marion Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0341 Marion Elem	47,622.48 / 1,122,004.30	4.24%	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0341 Marion Elem	0.0464	0.0519	0.0453	0.0501	4.24%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0341 Marion Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0341 Marion Elem	0.0464	0.0519	0.0453	0.0501	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE			2014	LE Reclassified Rate	
	0341 Marion Elem			4.49%	<input style="width: 100px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)					SS Reclassified Rate	
	0493 Marion Elementary	Your Preliminary Rate by School System (SS) is:		4.49%	<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 FY2013-14 Using FY12 Expenditures

15 Flathead 0494 Olney-Bissell Elementary

0342 Olney-Bissell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	579,585.62	579,585.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,196.54	14,196.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,970.25	3,970.25	0.00	0.00	0.00	0.00
222X Educational Media Services	32,580.14	32,580.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,905.03	1,905.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,015.89	83,015.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,350.97	5,097.66	67,253.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,135.47	71,135.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,128.04	74,128.04	0.00	0.00	0.00	0.00
31XX Food Services	1,912.15	1,912.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,430.43	3,430.43	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,622.82	0.00	0.00	1,622.82	0.00	0.00
Totals	939,833.35	870,957.22	67,253.31	1,622.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	939,833.35					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

15 Flathead 0494 Olney-Bissell Elementary

Line A	Indirect/Direct	67,253.31 /	870,957.22	2014 Calculated Rate	7.72%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0342 Olney-Bissell Elem							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0342 Olney-Bissell Elem	0.0592	0.0552	0.0644	0.0574	7.72%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0342 Olney-Bissell Elem	0.0592	0.0552	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0342 Olney-Bissell Elem	0.0592	0.0552	0.0644	0.0574	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0342 Olney-Bissell Elem					5.95%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0494 Olney-Bissell Elementary	Your Preliminary Rate by School System (SS) is:				5.95%	<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

15 Flathead 1027 West Valley Elementary

1184 West Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,153,918.50	2,153,918.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	63,859.45	63,859.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	98,029.48	98,029.48	0.00	0.00	0.00	0.00
222X Educational Media Services	86,704.53	86,704.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	171,667.21	155,917.21	0.00	15,750.00	0.00	0.00
24XX Support Services - School Administration	176,234.34	176,234.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,003.50	0.00	67,003.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	284,392.52	284,392.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	235,221.77	235,221.77	0.00	0.00	0.00	0.00
31XX Food Services	129,717.37	129,717.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,737.26	23,737.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	203,153.38	0.00	0.00	203,153.38	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,865.72	0.00	0.00	7,865.72	0.00	0.00
Totals	3,701,505.03	3,407,732.43	67,003.50	226,769.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,701,505.03					

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

15 Flathead 1027 West Valley Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 1184 West Valley Elem	67,003.50 / 3,407,732.43 1.97%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011
	2012	2013	2014
	1184 West Valley Elem	0.0212	0.0192
		0.0208	0.0195
			1.97%
Line C Approved Indirect Cost Rates	LE	2010	2011
	2012	2013	Reclassified Rate 2014
	1184 West Valley Elem	0.0000	0.0000
		0.0000	0.0000
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011
	2012	2013	
	1184 West Valley Elem	0.0212	0.0192
		0.0208	0.0195
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2014
	1184 West Valley Elem		1.91%
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
1027 West Valley Elementary	Your Preliminary Rate by School System (SS) is:	1.91%	<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 FY2013-14 Using FY12 Expenditures

15 Flathead 1065 West Glacier Elementary

1223 West Glacier Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	183,427.48	183,427.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,814.82	9,814.82	0.00	0.00	0.00	0.00
222X Educational Media Services	1,178.36	1,178.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,759.66	6,759.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,237.78	25,237.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,693.33	0.00	41,693.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,337.99	22,337.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	92,422.47	92,422.47	0.00	0.00	0.00	0.00
31XX Food Services	3,648.98	3,648.98	0.00	0.00	0.00	0.00
33XX Community Services	1,503.12	1,503.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	496.78	0.00	0.00	496.78	0.00	0.00
Totals	388,520.77	346,330.66	41,693.33	496.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	388,520.77					

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

15 Flathead 1065 West Glacier Elementary

Line A	Indirect/Direct	41,693.33 / 346,330.66	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 1223 West Glacier Elem			12.04%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	1223 West Glacier Elem	0.1196	0.1324	0.0872	0.0999	12.04%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	1223 West Glacier Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	1223 West Glacier Elem	0.1196	0.1324	0.0872	0.0999	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	1223 West Glacier Elem				10.63%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	1065 West Glacier Elementary	Your Preliminary Rate by School System (SS) is:			10.63%	<input 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.

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

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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.