



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0499 Manhattan Public Schools

0347 Manhattan School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,880,721.97	1,880,721.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	187,893.65	187,893.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,403.66	7,403.66	0.00	0.00	0.00	0.00
222X Educational Media Services	2,644.00	2,644.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	131,652.85	131,652.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	135,812.84	135,812.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,194.37	7,043.94	61,150.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	303,136.85	303,136.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	149,605.37	149,605.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	676.80	676.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,683.99	18,683.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	64,384.78	0.00	0.00	64,384.78	0.00	0.00
Totals	2,950,811.13	2,825,275.92	61,150.43	64,384.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,950,811.13					

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

16 Gallatin 0499 Manhattan Public Schools

0348 Manhattan High School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,040,132.20	1,023,383.20	0.00	16,749.00	0.00	0.00
21XX Support Services - Students	132,260.43	132,260.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,408.07	5,408.07	0.00	0.00	0.00	0.00
222X Educational Media Services	80,573.13	80,573.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,452.32	88,452.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	141,944.72	141,944.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,908.30	4,695.99	41,212.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	259,066.74	259,066.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	137,106.08	137,106.08	0.00	0.00	0.00	0.00
31XX Food Services	249,945.19	249,945.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,295.20	15,295.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	91,501.57	91,501.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,486.20	0.00	0.00	6,486.20	0.00	0.00
Totals	2,294,080.15	2,229,632.64	41,212.31	23,235.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,294,080.15					

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

16 Gallatin 0499 Manhattan Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0347 Manhattan School	Indirect/Direct	61,150.43 / 2,825,275.92	2.16%	<input type="text"/>			
	LE 0348 Manhattan High School	Indirect/Direct	41,212.31 / 2,229,632.64	1.85%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2010	2011	2012	2013	2014
		0347 Manhattan School		0.0222	0.0235	0.0210	0.0198	2.16%
		0348 Manhattan High School		0.0200	0.0212	0.0182	0.0198	1.85%
Line C Approved Indirect Cost Rates	LE			2010	2011	2012	2013	Reclassified Rate 2014
		0347 Manhattan School		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0348 Manhattan High School		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2010	2011	2012	2013	
		0347 Manhattan School		0.0222	0.0235	0.0210	0.0198	<input type="text"/>
		0348 Manhattan High School		0.0200	0.0212	0.0182	0.0198	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate	
		0347 Manhattan School				2.05%	<input type="text"/>	
		0348 Manhattan High School				1.86%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
		0499 Manhattan Public Schools				1.96%	<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

16 Gallatin 0499 Manhattan Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0501 Bozeman Public Schools

0350 Bozeman Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	20,171,096.95	20,171,096.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,786,034.82	2,786,034.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	915,577.57	915,577.57	0.00	0.00	0.00	0.00
222X Educational Media Services	970,045.47	970,045.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	670,517.81	670,517.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,311,721.02	2,311,721.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	773,521.83	90,873.28	646,613.47	36,035.08	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,192,545.07	2,192,545.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,365,819.04	1,365,819.04	0.00	0.00	0.00	0.00
32XX Enterprise Services	55,126.82	55,126.82	0.00	0.00	0.00	0.00
33XX Community Services	350,433.54	350,433.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,053.83	35,053.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	128,356.55	128,356.55	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	411,212.04	0.00	0.00	411,212.04	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	160,299.98	73,010.98	0.00	87,289.00	0.00	0.00
Totals	33,297,362.34	32,116,212.75	646,613.47	534,536.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	33,297,362.34					

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

16 Gallatin 0501 Bozeman Public Schools

0351 Bozeman 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	9,510,373.21	9,487,777.21	0.00	22,596.00	0.00	0.00
21XX Support Services - Students	1,158,966.37	1,158,966.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	66,443.24	66,443.24	0.00	0.00	0.00	0.00
222X Educational Media Services	283,605.28	283,605.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	530,779.38	530,779.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,017,656.23	1,017,656.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	567,921.12	47,993.99	492,486.05	27,441.08	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,819,572.09	1,819,572.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	558,335.01	558,335.01	0.00	0.00	0.00	0.00
31XX Food Services	1,827,241.37	1,785,246.37	0.00	41,995.00	0.00	0.00
32XX Enterprise Services	26,474.14	26,474.14	0.00	0.00	0.00	0.00
33XX Community Services	273,262.13	273,262.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	129,166.53	129,166.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	587,373.40	587,373.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	162,021.89	0.00	0.00	162,021.89	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,000.00	12,586.00	0.00	26,414.00	0.00	0.00
Totals	18,558,191.39	17,785,237.37	492,486.05	280,467.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	18,558,191.39					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0501 Bozeman Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0350 Bozeman Elem	Indirect/Direct	646,613.47 / 32,116,212.75	2.01%	<input type="text"/>		
	LE 0351 Bozeman H S	Indirect/Direct	492,486.05 / 17,785,237.37	2.77%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
		0350 Bozeman Elem	0.0220	0.0235	0.0220	0.0482	2.01%
		0351 Bozeman H S	0.0258	0.0312	0.0276	0.0482	2.77%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
		0350 Bozeman Elem	0.0681	0.0502	0.0315	0.0543	<input type="text"/>
		0351 Bozeman H S	0.0408	0.0786	0.0874	0.0543	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
		0350 Bozeman Elem	0.0681	0.0502	0.0315	0.0543	<input type="text"/>
		0351 Bozeman H S	0.0408	0.0786	0.0874	0.0543	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
		0350 Bozeman Elem				4.26%	<input type="text"/>
		0351 Bozeman H S				5.49%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0501 Bozeman Public Schools				4.88%	<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

16 Gallatin 0501 Bozeman Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0504 Willow Creek Public Schls

0354 Willow Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	299,882.63	299,882.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,039.77	12,039.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,678.77	43,678.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,398.45	9,398.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,410.65	0.00	29,410.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,702.91	36,702.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	64,683.07	23,033.07	0.00	41,650.00	0.00	0.00
31XX Food Services	45,644.08	45,644.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41.17	41.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,573.25	0.00	0.00	4,573.25	0.00	0.00
Totals	546,054.75	470,420.85	29,410.65	46,223.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	546,054.75					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0504 Willow Creek Public Schls

0355 Willow Creek H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	265,101.25	265,101.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,268.31	12,268.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	42,031.24	42,031.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,192.86	9,192.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,473.04	0.00	29,473.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	62,141.36	62,141.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	36,343.04	18,493.04	0.00	17,850.00	0.00	0.00
31XX Food Services	23,828.78	23,828.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,903.27	13,903.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,573.25	0.00	0.00	4,573.25	0.00	0.00
Totals	498,856.40	446,960.11	29,473.04	22,423.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	498,856.40					

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

16 Gallatin 0504 Willow Creek Public Schls

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0354 Willow Creek Elem	Indirect/Direct	29,410.65 / 470,420.85	6.25%	<input type="text"/>		
	LE 0355 Willow Creek H S	Indirect/Direct	29,473.04 / 446,960.11	6.59%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
		0354 Willow Creek Elem	0.0629	0.0679	0.0701	0.0585	6.25%
		0355 Willow Creek H S	0.0516	0.0579	0.0616	0.0585	6.59%
Line C	Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
		0354 Willow Creek Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0355 Willow Creek 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	
		0354 Willow Creek Elem	0.0629	0.0679	0.0701	0.0585	<input type="text"/>
		0355 Willow Creek H S	0.0516	0.0579	0.0616	0.0585	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
		0354 Willow Creek Elem				6.12%	<input type="text"/>
		0355 Willow Creek H S				5.61%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0504 Willow Creek Public Schls					5.87%	<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

16 Gallatin 0504 Willow Creek Public Schls

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0506 Springhill Elementary

0357 Springhill Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	122,063.74	122,063.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,365.05	9,365.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,443.05	1,443.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,960.06	0.00	4,960.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,778.43	9,778.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	130.25	130.25	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,295.00	0.00	0.00	1,295.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,853.00	0.00	0.00	5,853.00	0.00	0.00
Totals	154,888.58	142,780.52	4,960.06	7,148.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	154,888.58					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0506 Springhill Elementary

Line A	Indirect/Direct	4,960.06 /	142,780.52	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0357 Springhill Elem						
				3.47%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0357 Springhill Elem	0.0000	0.0000	0.0000	0.0000	3.47%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0357 Springhill 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	
	0357 Springhill 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
	0357 Springhill Elem				0.66%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0506 Springhill Elementary		Your Preliminary Rate by School System (SS) is:		0.66%	<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

16 Gallatin 0508 Cottonwood Elementary

0359 Cottonwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	114,735.33	114,735.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	897.96	897.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,700.05	1,700.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,631.03	0.00	11,631.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,048.55	11,048.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	134.40	134.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,375.00	0.00	0.00	6,375.00	0.00	0.00
Totals	146,522.32	128,516.29	11,631.03	6,375.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	146,522.32					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0508 Cottonwood Elementary

Line A	Indirect/Direct	11,631.03 /	128,516.29	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0359 Cottonwood Elem				9.05%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0359 Cottonwood Elem	0.0000	0.0000	0.0849	0.0271	9.05%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0359 Cottonwood Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0359 Cottonwood Elem	0.0000	0.0000	0.0849	0.0271	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0359 Cottonwood Elem				3.85%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0508 Cottonwood Elementary				3.85%	<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

16 Gallatin 0509 Three Forks Public Schls

0360 Three Forks Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,771,891.45	1,738,530.54	0.00	33,360.91	0.00	0.00
21XX Support Services - Students	6,600.95	6,600.95	0.00	0.00	0.00	0.00
222X Educational Media Services	56,768.65	56,768.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,167.25	130,167.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	112,951.46	112,951.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	887.84	0.00	887.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	257,757.08	247,461.30	0.00	10,295.78	0.00	0.00
27XX Student Transportation Services	145,516.50	100,039.38	0.00	45,477.12	0.00	0.00
31XX Food Services	227,676.00	227,676.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,917.92	40,917.92	0.00	0.00	0.00	0.00
Totals	2,751,135.10	2,661,113.45	887.84	89,133.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,751,135.10					

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

16 Gallatin 0509 Three Forks Public Schls

0361 Three Forks H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,136,953.11	1,125,425.03	0.00	11,528.08	0.00	0.00
21XX Support Services - Students	4,909.72	4,909.72	0.00	0.00	0.00	0.00
222X Educational Media Services	41,593.54	41,593.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,550.23	103,550.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,112.30	42,112.30	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	184,518.47	184,518.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	77,312.39	53,312.39	0.00	24,000.00	0.00	0.00
31XX Food Services	1,889.35	1,889.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	46,774.88	46,774.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,520.27	95,520.27	0.00	0.00	0.00	0.00
Totals	1,735,134.26	1,699,606.18	0.00	35,528.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,735,134.26					

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

16 Gallatin 0509 Three Forks Public Schls

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0360 Three Forks Elem	Indirect/Direct	887.84 / 2,661,113.45	0.03%	<input type="text"/>		
	LE 0361 Three Forks H S	Indirect/Direct	0.00 / 1,699,606.18	0.00%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
	0360 Three Forks Elem		0.0014	0.0006	0.0022	0.0020	0.03%
	0361 Three Forks H S		0.0028	0.0006	0.0031	0.0020	0.00%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
	0360 Three Forks Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0361 Three Forks H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
	0360 Three Forks Elem		0.0014	0.0006	0.0022	0.0020	<input type="text"/>
	0361 Three Forks H S		0.0028	0.0006	0.0031	0.0020	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0360 Three Forks Elem					0.12%	<input type="text"/>
	0361 Three Forks H S					0.16%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0509 Three Forks Public Schls					0.14%	<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

16 Gallatin 0509 Three Forks Public Schls

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0510 Pass Creek Elementary

0362 Pass Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	66,627.64	66,627.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,590.38	3,590.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,823.13	6,823.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,096.87	0.00	5,096.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,876.10	5,876.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	809.34	809.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,316.00	0.00	0.00	7,316.00	0.00	0.00
Totals	96,139.46	83,726.59	5,096.87	7,316.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	96,139.46					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0510 Pass Creek Elementary

Line A	Indirect/Direct	5,096.87 /	83,726.59	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0362 Pass Creek Elem				6.09%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0362 Pass Creek Elem	0.0509	0.0706	0.0611	0.0566	6.09%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0362 Pass Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0362 Pass Creek Elem	0.0509	0.0706	0.0611	0.0566	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0362 Pass Creek Elem					5.70%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0510 Pass Creek Elementary	Your Preliminary Rate by School System (SS) is:				5.70%	<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

16 Gallatin 0511 Monforton Elementary

0363 Monforton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,363,441.53	1,362,054.18	0.00	1,387.35	0.00	0.00
221X Improvement of Instruction Services	110,194.26	110,194.26	0.00	0.00	0.00	0.00
222X Educational Media Services	34,268.50	34,268.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,142.88	33,142.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	222,202.09	222,202.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,185.28	15,935.57	61,249.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,096.60	138,096.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,317.86	65,317.86	0.00	0.00	0.00	0.00
31XX Food Services	96,600.52	96,600.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,681.75	12,681.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	69,502.51	0.00	0.00	69,502.51	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,231.00	0.00	0.00	11,231.00	0.00	0.00
Totals	2,233,864.78	2,090,494.21	61,249.71	82,120.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,233,864.78					

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

16 Gallatin 0511 Monforton Elementary

Line A	Indirect/Direct	61,249.71 /	2,090,494.21	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0363 Monforton Elem				2.93%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0363 Monforton Elem	0.0304	0.0385	0.0320	0.0313	2.93%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0363 Monforton Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0363 Monforton Elem	0.0304	0.0385	0.0320	0.0313	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0363 Monforton Elem					3.07%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0511 Monforton Elementary	Your Preliminary Rate by School System (SS) is:				3.07%	<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

16 Gallatin 0512 Gallatin Gateway Elem

0364 Gallatin Gateway Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	874,914.67	874,914.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	73,780.26	73,780.26	0.00	0.00	0.00	0.00
222X Educational Media Services	51,495.21	51,495.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,374.54	56,374.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	162,815.46	162,815.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,916.21	15,713.75	75,202.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	171,105.57	171,105.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,169.30	55,169.30	0.00	0.00	0.00	0.00
31XX Food Services	93,390.43	93,390.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,538.07	9,538.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,096.00	0.00	0.00	6,096.00	0.00	0.00
Totals	1,645,595.72	1,564,297.26	75,202.46	6,096.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,645,595.72					

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

16 Gallatin 0512 Gallatin Gateway Elem

Line A	Indirect/Direct	75,202.46 /	1,564,297.26	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0364 Gallatin Gateway Elem				4.81%			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0364 Gallatin Gateway Elem	0.0541	0.0578	0.0537	0.0498	4.81%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0364 Gallatin Gateway Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0364 Gallatin Gateway Elem	0.0541	0.0578	0.0537	0.0498		
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0364 Gallatin Gateway Elem					5.01%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0512 Gallatin Gateway Elem	Your Preliminary Rate by School System (SS) is:				5.01%	
		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

16 Gallatin 0514 Anderson Elementary

0366 Anderson Elem

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,096,431.14	1,096,431.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	37,088.29	37,088.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	523.88	523.88	0.00	0.00	0.00	0.00
222X Educational Media Services	49,594.79	49,594.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,921.24	5,921.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	165,936.56	165,936.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,726.05	0.00	80,726.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	106,494.61	106,494.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	33,342.95	33,342.95	0.00	0.00	0.00	0.00
31XX Food Services	107,091.12	107,091.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,822.31	5,822.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	899.92	899.92	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,838.44	0.00	0.00	12,838.44	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,326.00	0.00	0.00	9,326.00	0.00	0.00
Totals	1,712,037.30	1,609,146.81	80,726.05	22,164.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,712,037.30					

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

16 Gallatin 0514 Anderson Elementary

Line A	Indirect/Direct	80,726.05 /	1,609,146.81	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0366 Anderson Elem				5.02%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0366 Anderson Elem	0.0493	0.0474	0.0446	0.0445	5.02%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0366 Anderson 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		
	0366 Anderson Elem	0.0493	0.0474	0.0446	0.0445	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0366 Anderson Elem					4.48%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0514 Anderson Elementary	Your Preliminary Rate by School System (SS) is:				4.48%	<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

16 Gallatin 0515 LaMotte Elementary

0367 LaMotte Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	363,790.34	363,790.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,306.24	7,306.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,304.58	4,304.58	0.00	0.00	0.00	0.00
222X Educational Media Services	9,922.81	9,922.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,295.41	10,295.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	100,200.51	100,200.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,372.25	884.79	17,487.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,450.84	71,450.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,081.96	10,081.96	0.00	0.00	0.00	0.00
31XX Food Services	11,643.28	11,643.28	0.00	0.00	0.00	0.00
33XX Community Services	9,917.61	9,917.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,309.15	1,309.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,994.00	0.00	0.00	12,994.00	0.00	0.00
Totals	631,588.98	601,107.52	17,487.46	12,994.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	631,588.98					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0515 LaMotte Elementary

Line A	Indirect/Direct	17,487.46 /	601,107.52	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0367 LaMotte Elem				2.91%		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0367 LaMotte Elem	0.0604	0.0482	0.0372	0.0519	2.91%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0367 LaMotte Elem	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0367 LaMotte Elem	0.0604	0.0482	0.0372	0.0519	
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0367 LaMotte Elem				4.31%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0515 LaMotte Elementary				4.31%	

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

16 Gallatin 0516 Belgrade Public Schools

0368 Belgrade 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	9,817,918.50	9,817,918.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,095,149.64	1,095,149.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	177,750.09	177,750.09	0.00	0.00	0.00	0.00
222X Educational Media Services	815,929.32	812,174.52	0.00	3,754.80	0.00	0.00
23XX Support Services - General Administration	134,470.30	134,470.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	857,164.92	857,164.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	564,950.72	1,608.00	557,427.72	5,915.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,651,090.18	1,617,512.68	0.00	33,577.50	0.00	0.00
27XX Student Transportation Services	911,102.14	840,164.17	0.00	70,937.97	0.00	0.00
31XX Food Services	877,760.21	870,456.60	0.00	7,303.61	0.00	0.00
32XX Enterprise Services	241,565.84	241,565.84	0.00	0.00	0.00	0.00
33XX Community Services	34,289.96	34,289.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,177.86	31,177.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,618.81	96,618.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	287,002.70	0.00	0.00	287,002.70	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	45,519.81	0.00	0.00	45,519.81	0.00	0.00
Totals	17,639,461.00	16,628,021.89	557,427.72	454,011.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	17,639,461.00					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0516 Belgrade Public Schools

0369 Belgrade H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,672,810.22	3,668,160.22	0.00	4,650.00	0.00	0.00
21XX Support Services - Students	327,713.81	327,713.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	73,016.72	73,016.72	0.00	0.00	0.00	0.00
222X Educational Media Services	387,023.94	385,414.74	0.00	1,609.20	0.00	0.00
23XX Support Services - General Administration	65,576.29	65,576.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	635,271.69	635,271.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	291,923.71	0.00	248,150.71	43,773.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,087,145.22	963,117.72	0.00	124,027.50	0.00	0.00
27XX Student Transportation Services	367,691.71	337,289.72	0.00	30,401.99	0.00	0.00
31XX Food Services	212,157.72	205,462.72	0.00	6,695.00	0.00	0.00
33XX Community Services	13.95	13.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	105,572.72	105,572.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	353,308.05	335,318.05	0.00	17,990.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	266,748.21	0.00	0.00	266,748.21	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,591.35	0.00	0.00	39,591.35	0.00	0.00
Totals	7,885,565.31	7,101,928.35	248,150.71	535,486.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,885,565.31					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0516 Belgrade Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0368 Belgrade Elem	Indirect/Direct	557,427.72 / 16,628,021.89	3.35%	<input type="text"/>	
	LE 0369 Belgrade H S	Indirect/Direct	248,150.71 / 7,101,928.35	3.49%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0368 Belgrade Elem	0.0288	0.0351	0.0296	0.0327	3.35%
	0369 Belgrade H S	0.0317	0.0410	0.0364	0.0327	3.49%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0368 Belgrade Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0369 Belgrade H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0368 Belgrade Elem	0.0288	0.0351	0.0296	0.0327	<input type="text"/>
	0369 Belgrade H S	0.0317	0.0410	0.0364	0.0327	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0368 Belgrade Elem				3.03%	<input type="text"/>
	0369 Belgrade H S				3.36%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0516 Belgrade Public Schools				3.20%	<input type="text"/>

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

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0516 Belgrade Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0517 Malmborg Elementary

0370 Malmborg Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	116,343.36	116,343.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,152.88	6,152.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	160.00	160.00	0.00	0.00	0.00	0.00
222X Educational Media Services	19.95	19.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,745.00	1,745.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,708.29	0.00	7,708.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,297.71	9,297.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	887.75	887.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,748.00	0.00	0.00	5,748.00	0.00	0.00
Totals	148,062.94	134,606.65	7,708.29	5,748.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	148,062.94					

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

16 Gallatin 0517 Malmborg Elementary

Line A	Indirect/Direct	7,708.29 /	134,606.65	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0370 Malmborg Elem				5.49%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0370 Malmborg Elem	0.0590	0.0673	0.0706	0.0591	5.49%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0370 Malmborg Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0370 Malmborg Elem	0.0590	0.0673	0.0706	0.0591	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0370 Malmborg Elem				5.91%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0517 Malmborg Elementary				Your Preliminary Rate by School System (SS) is:	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.					5.91%

* 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

16 Gallatin 0520 West Yellowstone K-12 Schls

0374 West Yellowstone K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,353,044.19	1,320,847.44	0.00	32,196.75	0.00	0.00
21XX Support Services - Students	58,761.62	58,761.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,536.54	26,536.54	0.00	0.00	0.00	0.00
222X Educational Media Services	44,215.47	44,215.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	191,998.33	191,998.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,802.55	61,802.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,534.96	0.00	62,534.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	305,697.49	299,555.45	0.00	6,142.04	0.00	0.00
27XX Student Transportation Services	206,577.25	206,577.25	0.00	0.00	0.00	0.00
31XX Food Services	92,427.79	92,427.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,898.98	31,898.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	55,530.99	55,530.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,857.20	0.00	0.00	16,857.20	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,766.00	0.00	0.00	7,766.00	0.00	0.00
Totals	2,515,649.36	2,390,152.41	62,534.96	62,961.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,515,649.36					

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

16 Gallatin 0520 West Yellowstone K-12 Schls

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0374 West Yellowstone K-12	Indirect/Direct 62,534.96 / 2,390,152.41 2.62%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0374 West Yellowstone K-12	0.0198	0.0205	0.0203	0.0196	2.62%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0374 West Yellowstone K-12	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0374 West Yellowstone K-12	0.0198	0.0205	0.0203	0.0196	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE			2014	LE Reclassified Rate	
	0374 West Yellowstone K-12			2.02%	<input style="width: 100px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)					SS Reclassified Rate	
	0520 West Yellowstone K-12 Schls	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.			2.02%	<input style="width: 100px; height: 20px;" type="text"/>

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0521 Big Sky K-12 Schools

1239 Big Sky School K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,287,728.05	1,281,773.05	0.00	5,955.00	0.00	0.00
21XX Support Services - Students	79,564.43	79,564.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	98,062.78	98,062.78	0.00	0.00	0.00	0.00
222X Educational Media Services	68,676.91	68,676.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	201,003.57	201,003.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,443.30	1,443.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,458.00	0.00	69,458.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	300,569.62	300,569.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	215,904.02	215,904.02	0.00	0.00	0.00	0.00
31XX Food Services	107,156.06	107,156.06	0.00	0.00	0.00	0.00
33XX Community Services	25,716.43	25,716.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,124.47	3,124.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	122,388.45	72,438.45	0.00	49,950.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,189.45	0.00	0.00	18,189.45	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,165.00	115.00	0.00	10,050.00	0.00	0.00
Totals	2,609,150.54	2,455,548.09	69,458.00	84,144.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,609,150.54					

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

16 Gallatin 0521 Big Sky K-12 Schools

Line A	Indirect/Direct	69,458.00 /	2,455,548.09	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 1239 Big Sky School K-12						
				2.83%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
1239 Big Sky School K-12						
		0.0086	0.0363	0.0297	0.0265	2.83%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
1239 Big Sky School K-12						
		0.0321	0.0363	0.0000	0.0265	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
1239 Big Sky School K-12						
		0.0321	0.0363	0.0297	0.0265	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
1239 Big Sky School K-12						
					2.91%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
0521 Big Sky K-12 Schools		Your Preliminary Rate by School System (SS) is:			2.91%	<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

16 Gallatin 0522 Amsterdam Elementary

0376 Amsterdam Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	629,332.51	629,332.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,154.28	14,154.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	60.98	60.98	0.00	0.00	0.00	0.00
222X Educational Media Services	21,456.39	21,456.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,095.48	5,095.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,382.43	99,382.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,761.84	0.00	23,761.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	86,038.47	86,038.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	75,196.05	75,196.05	0.00	0.00	0.00	0.00
31XX Food Services	30,075.38	30,075.38	0.00	0.00	0.00	0.00
33XX Community Services	10,345.07	10,345.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,839.39	0.00	0.00	17,839.39	0.00	0.00
Totals	1,012,738.27	971,137.04	23,761.84	17,839.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,012,738.27					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

16 Gallatin 0522 Amsterdam Elementary

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0376 Amsterdam Elem	2.45%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011
	0376 Amsterdam Elem	0.0318	0.0388
		2012	2013
		0.0247	0.0280
			2.45%
Line C Approved Indirect Cost Rates	LE	2010	2011
	0376 Amsterdam Elem	0.0000	0.0000
		2012	2013
		0.0000	0.0000
			Reclassified Rate 2014
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011
	0376 Amsterdam Elem	0.0318	0.0388
		2012	2013
		0.0247	0.0280
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2014
	0376 Amsterdam Elem		2.81%
			LE Reclassified Rate
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	0522 Amsterdam Elementary	Your Preliminary Rate by School System (SS) is:	2.81%
		This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

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