



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

41 Ravalli 0822 Corvallis K-12 Schools

0731 Corvallis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,494,544.21	6,493,034.35	0.00	1,509.86	0.00	0.00
21XX Support Services - Students	675,050.32	675,050.32	0.00	0.00	0.00	0.00
222X Educational Media Services	223,445.77	223,445.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	214,264.84	214,264.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	694,770.34	694,770.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	159,742.21	9,622.19	150,120.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	845,583.27	840,283.27	0.00	5,300.00	0.00	0.00
27XX Student Transportation Services	620,129.37	517,602.37	0.00	102,527.00	0.00	0.00
31XX Food Services	429,200.19	429,200.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	375,537.46	375,537.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	558,608.21	0.00	0.00	558,608.21	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,013.95	12,013.95	0.00	0.00	0.00	0.00
Totals	11,302,890.14	10,484,825.05	150,120.02	667,945.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	11,302,890.14					

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

41 Ravalli 0822 Corvallis K-12 Schools

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **				
LE 0731 Corvallis K-12 Schools	Indirect/Direct 150,120.02 / 10,484,825.05 1.43%	<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	
	0731 Corvallis K-12 Schools	0.0099	0.0106	0.0107	0.0105	1.43%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0731 Corvallis K-12 Schools	0.0000	0.0106	0.0107	0.0105	<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	
	0731 Corvallis K-12 Schools	0.0099	0.0106	0.0107	0.0105	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0731 Corvallis K-12 Schools					1.06%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	<input style="width: 100px; height: 20px;" type="text"/>
	0822 Corvallis K-12 Schools	Your Preliminary Rate by School System (SS) is:				1.06%	<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

41 Ravalli 0823 Stevensville Public Schls

0732 Stevensville 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	2,941,420.60	2,941,420.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	103,094.83	103,094.83	0.00	0.00	0.00	0.00
222X Educational Media Services	184,949.97	184,949.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,711.61	101,711.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	262,931.27	262,931.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	100,701.75	27,999.23	72,702.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	478,100.42	415,100.42	0.00	63,000.00	0.00	0.00
27XX Student Transportation Services	506,304.50	396,004.57	0.00	110,299.93	0.00	0.00
31XX Food Services	248,173.57	248,173.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,601.68	35,601.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,000.00	0.00	0.00	50,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	52,405.00	0.00	0.00	52,405.00	0.00	0.00
Totals	5,065,395.20	4,716,987.75	72,702.52	275,704.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,065,395.20					

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

41 Ravalli 0823 Stevensville Public Schls

0733 Stevensville 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	1,956,380.31	1,956,380.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	163,466.47	163,466.47	0.00	0.00	0.00	0.00
222X Educational Media Services	140,045.74	140,045.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,647.81	101,647.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	269,388.74	269,388.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,736.42	25,052.80	76,683.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	459,113.59	459,113.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	528,530.00	455,607.44	0.00	72,922.56	0.00	0.00
31XX Food Services	5,000.00	5,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	56,155.40	56,155.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	178,550.77	178,550.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	66,235.17	0.00	0.00	66,235.17	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,229.00	0.00	0.00	39,229.00	0.00	0.00
Totals	4,065,479.42	3,810,409.07	76,683.62	178,386.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	4,065,479.42					

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

41 Ravalli 0823 Stevensville Public Schls

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0732 Stevensville Elem	Indirect/Direct	72,702.52 / 4,716,987.75	1.54%	<input type="text"/>	
	LE 0733 Stevensville H S	Indirect/Direct	76,683.62 / 3,810,409.07	2.01%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0732 Stevensville Elem	0.0158	0.0137	0.0152	0.0172	1.54%
	0733 Stevensville H S	0.0192	0.0182	0.0191	0.0172	2.01%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0732 Stevensville Elem	0.0201	0.0155	0.0103	0.0172	<input type="text"/>
	0733 Stevensville H S	0.0266	0.0216	0.0116	0.0172	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0732 Stevensville Elem	0.0201	0.0155	0.0152	0.0172	<input type="text"/>
	0733 Stevensville H S	0.0266	0.0216	0.0191	0.0172	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0732 Stevensville Elem				1.58%	<input type="text"/>
	0733 Stevensville H S				1.99%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0823 Stevensville Public Schls				1.79%	<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

41 Ravalli 0823 Stevensville 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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

41 Ravalli 0824 Hamilton K-12 Schools

0735 Hamilton K-12 Schools

				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	7,802,297.34	7,739,613.34	0.00	62,684.00	0.00	0.00
21XX Support Services - Students	373,927.09	373,927.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	79,279.75	79,279.75	0.00	0.00	0.00	0.00
222X Educational Media Services	321,714.22	321,714.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	269,077.15	269,077.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	967,968.71	967,968.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	234,632.42	20,524.89	214,107.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,509,018.15	1,499,484.95	0.00	9,533.20	0.00	0.00
27XX Student Transportation Services	738,349.11	638,941.11	0.00	99,408.00	0.00	0.00
31XX Food Services	448,503.53	448,503.53	0.00	0.00	0.00	0.00
32XX Enterprise Services	83,215.04	83,215.04	0.00	0.00	0.00	0.00
33XX Community Services	10,466.41	10,466.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	59,181.79	59,181.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	249,858.08	249,858.08	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	460,151.18	0.00	0.00	460,151.18	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	49,582.08	0.00	0.00	0.00	49,582.08	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	145,810.11	2,160.11	0.00	143,650.00	0.00	0.00
9999 Undistributed	469.06	469.06	0.00	0.00	0.00	0.00
Totals	13,803,501.22	12,764,385.23	214,107.53	775,426.38	49,582.08	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	13,803,501.22					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

41 Ravalli 0824 Hamilton K-12 Schools

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **				
LE 0735 Hamilton K-12 Schools	Indirect/Direct 214,107.53 / 12,764,385.23 1.68%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0735 Hamilton K-12 Schools	0.0153	0.0170	0.0136	0.0142	1.68%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0735 Hamilton K-12 Schools	0.0000	0.0170	0.0136	0.0142	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0735 Hamilton K-12 Schools	0.0153	0.0170	0.0136	0.0142	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE			2014	LE Reclassified Rate		
	0735 Hamilton K-12 Schools			1.46%	<input style="width: 60px; height: 20px;" type="text"/>		
Line F Average of LE's contained under one School System Code (SS)					SS Reclassified Rate		
	0824 Hamilton K-12 Schools	Your Preliminary Rate by School System (SS) is:		1.46%	<input style="width: 60px; height: 20px;" type="text"/>		
		This same rate is applied to both EL and HS in the same SS.					

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

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

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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

41 Ravalli 0826 Victor K-12 Schools

0738 Victor K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,578,404.29	1,566,047.99	0.00	12,356.30	0.00	0.00
21XX Support Services - Students	115,158.97	115,158.97	0.00	0.00	0.00	0.00
222X Educational Media Services	65,240.88	65,240.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,530.88	174,530.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	92,425.14	92,425.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	199,998.77	9,292.37	190,016.40	690.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	325,026.42	297,473.02	0.00	27,553.40	0.00	0.00
27XX Student Transportation Services	149,475.56	149,475.56	0.00	0.00	0.00	0.00
31XX Food Services	178,558.94	178,558.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,395.05	36,395.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,800.77	99,800.77	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	19,956.89	0.00	0.00	0.00	19,956.89	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	36,159.00	0.00	0.00	36,159.00	0.00	0.00
Totals	3,071,131.56	2,784,399.57	190,016.40	76,758.70	19,956.89	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,071,131.56					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

41 Ravalli 0826 Victor K-12 Schools

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0738 Victor K-12 Schools	Indirect/Direct 190,016.40 / 2,784,399.57 6.82%	<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
	0738 Victor K-12 Schools	0.0667	0.0649	0.0681	0.0618	6.82%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0738 Victor K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0738 Victor K-12 Schools	0.0667	0.0649	0.0681	0.0618	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0738 Victor K-12 Schools				6.26%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0826 Victor K-12 Schools				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.	<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.

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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

41 Ravalli 0827 Darby K-12 Schools

0740 Darby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,405,049.74	2,376,643.41	0.00	28,406.33	0.00	0.00
21XX Support Services - Students	105,590.62	105,590.62	0.00	0.00	0.00	0.00
222X Educational Media Services	70,432.71	70,432.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,311.64	177,311.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	204,646.02	204,646.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,206.08	15,405.92	69,800.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	475,804.79	475,804.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	553,154.97	295,833.83	0.00	257,321.14	0.00	0.00
31XX Food Services	174,240.87	166,058.87	0.00	8,182.00	0.00	0.00
34XX Extracurricular - Activities	16,308.79	16,058.79	0.00	250.00	0.00	0.00
35XX Extracurricular - Athletics	108,389.93	108,089.93	0.00	300.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	319,532.96	0.00	0.00	319,532.96	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,043.80	9,043.80	0.00	0.00	0.00	0.00
Totals	4,704,712.92	4,020,920.33	69,800.16	613,992.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,704,712.92					

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

41 Ravalli 0827 Darby K-12 Schools

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0740 Darby K-12 Schools	69,800.16 / 4,020,920.33 1.74%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0740 Darby K-12 Schools	0.0200	0.0165	0.0184	0.0376	1.74%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0740 Darby K-12 Schools	0.0664	0.0708	0.0076	0.0393	<input style="width: 60px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0740 Darby K-12 Schools	0.0664	0.0708	0.0184	0.0393	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE			2014	LE Reclassified Rate	
	0740 Darby K-12 Schools			4.03%	<input style="width: 60px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)					SS Reclassified Rate	
	0827 Darby K-12 Schools	Your Preliminary Rate by School System (SS) is:		4.03%	<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

41 Ravalli 0828 Lone Rock Elementary

0741 Lone Rock 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	1,706,653.79	1,706,653.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	600.50	600.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	51,390.36	51,390.36	0.00	0.00	0.00	0.00
222X Educational Media Services	99,365.84	99,365.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	138,380.66	138,380.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,646.56	50,646.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,135.96	17,225.48	42,910.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	274,408.60	274,408.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	226,937.24	112,244.75	0.00	114,692.49	0.00	0.00
31XX Food Services	136,758.21	136,758.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,107.27	20,107.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	36,600.00	0.00	0.00	36,600.00	0.00	0.00
Totals	2,801,984.99	2,607,782.02	42,910.48	151,292.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,801,984.99					

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

41 Ravalli 0828 Lone Rock Elementary

Line A	Indirect/Direct	42,910.48 /	2,607,782.02	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0741 Lone Rock Elem				1.65%			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0741 Lone Rock Elem	0.0190	0.0211	0.0189	0.0190	1.65%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0741 Lone Rock Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0741 Lone Rock Elem	0.0190	0.0211	0.0189	0.0190		
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0741 Lone Rock Elem					1.80%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0828 Lone Rock Elementary	Your Preliminary Rate by School System (SS) is:				1.80%	
		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

41 Ravalli 0829 Florence-Carlton K-12 Schls

0743 Florence-Carlton K-12 Schls

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	4,590,036.15	4,576,205.15	0.00	13,831.00	0.00	0.00
21XX Support Services - Students	37,428.23	37,428.23	0.00	0.00	0.00	0.00
222X Educational Media Services	136,495.42	136,495.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	128,845.05	128,845.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	296,032.29	296,032.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	92,417.69	0.00	92,417.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	540,889.59	540,889.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	479,100.03	479,100.03	0.00	0.00	0.00	0.00
31XX Food Services	226,185.14	226,185.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,578.37	11,578.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	169,254.14	169,254.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	70,557.00	0.00	0.00	70,557.00	0.00	0.00
Totals	6,778,819.10	6,602,013.41	92,417.69	84,388.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,778,819.10					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

41 Ravalli 0829 Florence-Carlton K-12 Schls

Line A	Indirect/Direct	92,417.69 /	6,602,013.41	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0743 Florence-Carlton K-12 Schls				1.40%			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0743 Florence-Carlton K-12 Schls	0.0132	0.0199	0.0124	0.0146	1.40%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0743 Florence-Carlton K-12 Schls	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0743 Florence-Carlton K-12 Schls	0.0132	0.0199	0.0124	0.0146		
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0743 Florence-Carlton K-12 Schls					1.41%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0829 Florence-Carlton K-12 Schls	Your Preliminary Rate by School System (SS) is:				1.41%	
		This same rate is applied to both EL and HS in the same SS.					

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