



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

01 Beaverhead 0197 Grant Elementary

0003 Grant Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	106,161.74	106,161.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,382.68	1,180.70	0.00	201.98	0.00	0.00
221X Improvement of Instruction Services	3,033.35	3,033.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,961.83	11,546.29	0.00	1,415.54	0.00	0.00
25XX Support Services - Business	5,215.00	0.00	5,215.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,740.10	15,740.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,503.32	18,503.32	0.00	0.00	0.00	0.00
31XX Food Services	408.32	408.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,514.48	0.00	0.00	13,514.48	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,423.65	0.00	0.00	3,423.65	0.00	0.00
Totals	180,344.47	156,573.82	5,215.00	18,555.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	180,344.47					

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 FY2014-15 Using FY13 Expenditures

01 Beaverhead 0197 Grant Elementary

Line A	Indirect/Direct	5,215.00 /	156,573.82	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
LE 0003 Grant Elem				3.33%	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0003 Grant Elem			0.0295	0.0338	0.0317	0.0294	3.33%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
	0003 Grant 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			2011	2012	2013	2014	
	0003 Grant Elem			0.0295	0.0338	0.0317	0.0294	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE						2015	LE Reclassified Rate
	0003 Grant Elem						3.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate
	0197 Grant Elementary			Your Preliminary Rate by School System (SS) is:			3.00%	<input style="width: 100px; height: 20px;" type="text"/>
				This same rate is applied to both EL and HS in the same SS.				

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

** "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 FY2014-15 Using FY13 Expenditures

01 Beaverhead 0199 Dillon Elementary

0005 Dillon Elem

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,384,833.14	4,384,833.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	83,820.00	83,820.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	154,183.72	154,183.72	0.00	0.00	0.00	0.00
222X Educational Media Services	101,818.86	101,818.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	163,329.97	163,329.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	303,294.82	303,294.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	181,436.83	4,910.77	176,526.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	618,991.17	516,034.38	0.00	102,956.79	0.00	0.00
27XX Student Transportation Services	40,735.56	40,735.56	0.00	0.00	0.00	0.00
31XX Food Services	283,014.56	276,664.96	0.00	6,349.60	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	31,576.13	0.00	0.00	31,576.13	0.00	0.00
Totals	6,347,034.76	6,029,626.18	176,526.06	140,882.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,347,034.76					

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 FY2014-15 Using FY13 Expenditures

01 Beaverhead 0199 Dillon Elementary

Line A	Indirect/Direct	176,526.06 /	6,029,626.18	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0005 Dillon Elem				2.93%			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0005 Dillon Elem	0.0218	0.0198	0.0229	0.0211	2.93%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0005 Dillon Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0005 Dillon Elem	0.0218	0.0198	0.0229	0.0211		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0005 Dillon Elem					2.18%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0199 Dillon Elementary		Your Preliminary Rate by School System (SS) is:			2.18%	
	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 FY2014-15 Using FY13 Expenditures

01 Beaverhead 0200 Beaverhead Co High School

0006 Beaverhead County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,371,878.17	2,313,177.76	0.00	58,700.41	0.00	0.00
222X Educational Media Services	94,850.31	94,850.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,715.11	183,715.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	172,607.06	172,607.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	91,880.42	35,247.75	56,632.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	484,533.88	430,868.88	0.00	53,665.00	0.00	0.00
27XX Student Transportation Services	796,300.03	567,268.25	0.00	229,031.78	0.00	0.00
34XX Extracurricular - Activities	99,232.70	99,232.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	247,163.47	247,163.47	0.00	0.00	0.00	0.00
Totals	4,542,161.15	4,144,131.29	56,632.67	341,397.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,542,161.15					

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 FY2014-15 Using FY13 Expenditures

01 Beaverhead 0200 Beaverhead Co High School

Line A	Indirect/Direct	56,632.67 /	4,144,131.29	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0006 Beaverhead County H S						
				1.37%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
0006 Beaverhead County H S						
		0.0000	0.0000	0.0000	0.0000	1.37%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
0006 Beaverhead County H S						
		0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
0006 Beaverhead County H S						
		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				2015	LE Reclassified Rate
0006 Beaverhead County H S						
					0.26%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
0200 Beaverhead Co High School						<input style="width: 100px; height: 20px;" type="text"/>
					Your Preliminary Rate by School System (SS) is:	0.26%
This same rate is applied to both EL and HS in the same SS.						

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

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

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 FY2014-15 Using FY13 Expenditures

01 Beaverhead 0201 Wise River Elementary

0007 Wise River Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	108,182.87	108,182.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,460.00	1,460.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,820.51	9,820.51	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,636.48	25,636.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,887.90	1,887.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,401.83	0.00	0.00	4,401.83	0.00	0.00
Totals	151,389.59	146,987.76	0.00	4,401.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	151,389.59					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

01 Beaverhead 0201 Wise River Elementary

Line A	Indirect/Direct	0.00 /	146,987.76	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0007 Wise River Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0007 Wise River Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0201 Wise River Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

01 Beaverhead 0202 Lima K-12 Schools

0009 Lima K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	598,890.03	598,890.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	30,150.95	30,150.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,419.39	4,419.39	0.00	0.00	0.00	0.00
222X Educational Media Services	6,761.95	6,761.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,411.32	64,411.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,578.25	53,578.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,571.20	0.00	85,571.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,689.79	138,689.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,877.99	73,685.02	0.00	17,192.97	0.00	0.00
31XX Food Services	39,140.28	39,140.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,769.10	6,769.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,906.04	40,906.04	0.00	0.00	0.00	0.00
Totals	1,160,166.29	1,057,402.12	85,571.20	17,192.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,160,166.29					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

01 Beaverhead 0202 Lima K-12 Schools

Line A	Indirect/Direct	85,571.20 /	1,057,402.12	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0009 Lima K-12 Schools				8.09%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0009 Lima K-12 Schools	0.0331	0.0351	0.0225	0.0365	8.09%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0009 Lima K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0009 Lima K-12 Schools	0.0331	0.0351	0.0225	0.0365	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0009 Lima K-12 Schools					3.95%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0202 Lima K-12 Schools	Your Preliminary Rate by School System (SS) is:				3.95%	<input style="width: 100px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.					

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** "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 FY2014-15 Using FY13 Expenditures

01 Beaverhead 0203 Wisdom Elementary

0010 Wisdom Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	118,678.91	118,678.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,340.00	2,340.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,567.86	18,567.86	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,702.65	22,702.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,443.97	6,443.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,157.28	0.00	0.00	4,157.28	0.00	0.00
Totals	172,890.67	168,733.39	0.00	4,157.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	172,890.67					

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 FY2014-15 Using FY13 Expenditures

01 Beaverhead 0203 Wisdom Elementary

Line A	Indirect/Direct	0.00 /	168,733.39	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0010 Wisdom Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0010 Wisdom Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0203 Wisdom Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

01 Beaverhead 0205 Polaris Elementary

0012 Polaris Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	38,743.13	37,169.17	0.00	1,573.96	0.00	0.00
221X Improvement of Instruction Services	1,648.00	1,648.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,699.79	12,699.79	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,127.19	13,127.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	595.70	595.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,711.82	0.00	0.00	1,711.82	0.00	0.00
Totals	68,525.63	65,239.85	0.00	3,285.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	68,525.63					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

01 Beaverhead 0205 Polaris Elementary

Line A	Indirect/Direct	0.00 /	65,239.85	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0012 Polaris Elem								
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0012 Polaris Elem			0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
	0012 Polaris Elem			0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
	0012 Polaris Elem			0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
	0012 Polaris Elem					0.00%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0205 Polaris Elementary			Your Preliminary Rate by School System (SS) is:		0.00%	<input type="text"/>	
				This same rate is applied to both EL and HS in the same SS.				

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

01 Beaverhead 0207 Jackson Elementary

0014 Jackson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	79,461.82	79,461.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,712.84	1,712.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,625.42	13,625.42	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,821.44	45,821.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,314.78	3,314.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,690.01	0.00	0.00	2,690.01	0.00	0.00
Totals	146,626.31	143,936.30	0.00	2,690.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	146,626.31					

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 FY2014-15 Using FY13 Expenditures

01 Beaverhead 0207 Jackson Elementary

Line A	Indirect/Direct	0.00 /	143,936.30	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0014 Jackson Elem								
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0014 Jackson Elem			0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
	0014 Jackson Elem			0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
	0014 Jackson Elem			0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
	0014 Jackson Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0207 Jackson Elementary			Your Preliminary Rate by School System (SS) is:		0.00%	<input style="width: 50px; height: 20px;" type="text"/>	
				This same rate is applied to both EL and HS in the same SS.				

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

01 Beaverhead 0208 Reichle Elementary

0015 Reichle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	111,704.50	111,704.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,147.47	5,147.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,591.73	13,591.73	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,523.92	21,523.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,040.87	17,040.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,646.38	0.00	0.00	4,646.38	0.00	0.00
Totals	173,654.87	169,008.49	0.00	4,646.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	173,654.87					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

01 Beaverhead 0208 Reichle Elementary

Line A	Indirect/Direct	0.00 /	169,008.49	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **														
LE 0015 Reichle Elem																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Line B Preliminary Indirect Cost Rates</th> <th style="text-align: center;">LE</th> <th style="text-align: center;">2011</th> <th style="text-align: center;">2012</th> <th style="text-align: center;">2013</th> <th style="text-align: center;">2014</th> <th style="text-align: center;">2015</th> </tr> </thead> <tbody> <tr> <td></td> <td>0015 Reichle Elem</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.0000</td> <td style="text-align: center;">0.00%</td> </tr> </tbody> </table>								Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015		0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	0.00%
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015															
	0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	0.00%															
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