



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0463 Deer Park Elementary

0307 Deer Park Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	511,356.88	511,356.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,559.20	1,559.20	0.00	0.00	0.00	0.00
222X Educational Media Services	8,644.14	8,644.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,629.11	20,629.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	34,749.49	34,749.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,666.38	0.00	37,666.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	52,611.12	52,611.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	538.72	538.72	0.00	0.00	0.00	0.00
31XX Food Services	1,460.64	1,460.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,924.32	6,924.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,205.46	0.00	0.00	1,205.46	0.00	0.00
Totals	677,345.46	638,473.62	37,666.38	1,205.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	677,345.46					

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 FY2014-15 Using FY13 Expenditures

15 Flathead 0463 Deer Park Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0307 Deer Park Elem	Indirect/Direct 37,666.38 / 638,473.62 5.90%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0307 Deer Park Elem	0.0578	0.0578	0.0492	0.0537	5.90%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0307 Deer Park 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	Reclassified Rate 2015	
	0307 Deer Park Elem	0.0578	0.0578	0.0492	0.0537	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0307 Deer Park Elem					5.27%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0463 Deer Park Elementary	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.				5.27%	<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 FY2014-15 Using FY13 Expenditures

15 Flathead 0464 Fair-Mont-Egan Elementary

0308 Fair-Mont-Egan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	882,734.22	882,734.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,240.58	33,240.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,988.77	7,988.77	0.00	0.00	0.00	0.00
222X Educational Media Services	36,869.97	36,869.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,045.90	91,045.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	113,885.82	1,081.82	112,804.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,667.03	121,667.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,948.02	4,948.02	0.00	0.00	0.00	0.00
31XX Food Services	7,736.20	7,736.20	0.00	0.00	0.00	0.00
33XX Community Services	15,020.27	15,020.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,148.04	14,148.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,922.84	0.00	0.00	2,922.84	0.00	0.00
Totals	1,332,207.66	1,216,480.82	112,804.00	2,922.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,332,207.66					

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

15 Flathead 0464 Fair-Mont-Egan Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0308 Fair-Mont-Egan Elem	Indirect/Direct 112,804.00 / 1,216,480.82 9.27%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0308 Fair-Mont-Egan Elem	0.0913	0.0921	0.0866	0.0866	9.27%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0308 Fair-Mont-Egan Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0308 Fair-Mont-Egan Elem	0.0913	0.0921	0.0866	0.0866	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0308 Fair-Mont-Egan Elem					8.54%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	<input style="width: 100px; height: 20px;" type="text"/>
	0464 Fair-Mont-Egan Elementary	Your Preliminary Rate by School System (SS) is:				8.54%	<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

15 Flathead 0465 Swan River Elementary

0309 Swan River Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	767,257.87	767,257.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,195.16	14,195.16	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,083.01	10,083.01	0.00	0.00	0.00	0.00
222X Educational Media Services	25,979.70	25,979.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	171,361.86	171,361.86	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	126,659.85	126,659.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,888.57	4,888.57	0.00	0.00	0.00	0.00
31XX Food Services	84,888.38	84,888.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	379.50	379.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,236.51	5,236.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,790.73	0.00	0.00	2,790.73	0.00	0.00
Totals	1,213,721.14	1,210,930.41	0.00	2,790.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,213,721.14					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0465 Swan River Elementary

Line A	Indirect/Direct	0.00 /	1,210,930.41	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0309 Swan River Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0309 Swan 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	
	0309 Swan 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	2015	
	0309 Swan 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
	0309 Swan 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	
	0465 Swan 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

15 Flathead 0466 Kalispell Public Schools

0310 Kalispell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	16,165,749.69	16,165,749.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,575,874.32	2,528,932.18	0.00	46,942.14	0.00	0.00
221X Improvement of Instruction Services	487,936.91	487,936.91	0.00	0.00	0.00	0.00
222X Educational Media Services	586,456.35	586,456.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	536,650.07	536,650.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,295,288.86	1,295,288.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	318,693.12	96,242.07	222,451.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,832,766.33	1,817,822.83	0.00	14,943.50	0.00	0.00
27XX Student Transportation Services	1,124,395.43	1,124,395.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,896.06	20,896.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	171,750.82	171,750.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,286.63	0.00	0.00	4,286.63	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	80,638.32	73,812.32	0.00	6,826.00	0.00	0.00
Totals	25,201,382.91	24,905,933.59	222,451.05	72,998.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	25,201,382.91					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0466 Kalispell Public Schools

0311 Flathead H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	13,419,567.83	13,397,068.83	0.00	22,499.00	0.00	0.00
21XX Support Services - Students	1,467,383.05	1,458,062.44	0.00	9,320.61	0.00	0.00
221X Improvement of Instruction Services	60,947.98	60,947.98	0.00	0.00	0.00	0.00
222X Educational Media Services	534,210.78	534,210.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	429,671.32	429,671.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,468,171.70	1,468,171.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	254,150.80	23,372.69	230,778.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,278,729.10	2,270,606.60	0.00	8,122.50	0.00	0.00
27XX Student Transportation Services	1,763,503.23	1,763,503.23	0.00	0.00	0.00	0.00
31XX Food Services	1,996,393.42	1,976,719.86	0.00	19,673.56	0.00	0.00
34XX Extracurricular - Activities	219,289.57	219,289.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	772,247.11	770,147.11	0.00	2,100.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	89,798.16	0.00	0.00	89,798.16	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,112.00	0.00	0.00	7,112.00	0.00	0.00
Totals	24,761,176.05	24,371,772.11	230,778.11	158,625.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	24,761,176.05					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0466 Kalispell Public Schools

Line A			2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0310 Kalispell Elem	Indirect/Direct	222,451.05 / 24,905,933.59	0.89%	<input type="text"/>		
	LE 0311 Flathead H S	Indirect/Direct	230,778.11 / 24,371,772.11	0.95%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	0310 Kalispell Elem		0.0102	0.0089	0.0217	0.0195	0.89%
	0311 Flathead H S		0.0098	0.0093	0.0217	0.0195	0.95%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	0310 Kalispell Elem		0.0206	0.0213	0.0217	0.0217	<input type="text"/>
	0311 Flathead H S		0.0191	0.0240	0.0217	0.0217	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	0310 Kalispell Elem		0.0206	0.0213	0.0217	0.0217	<input type="text"/>
	0311 Flathead H S		0.0191	0.0240	0.0217	0.0217	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0310 Kalispell Elem					1.79%	<input type="text"/>
	0311 Flathead H S					1.82%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0466 Kalispell Public Schools					1.81%	<input type="text"/>

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

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0466 Kalispell Public Schools

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

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0312 Columbia Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	8,596,329.73	8,596,329.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,094,867.04	1,094,867.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	279,963.28	279,963.28	0.00	0.00	0.00	0.00
222X Educational Media Services	425,571.35	425,571.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	245,495.43	245,495.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	748,617.04	748,617.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	269,877.60	9,485.60	260,392.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,272,115.19	1,272,115.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	770,439.29	544,638.29	0.00	225,801.00	0.00	0.00
31XX Food Services	41,154.68	41,154.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,807.33	5,807.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,514.21	84,514.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	37,411.15	0.00	0.00	37,411.15	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,982.25	0.00	0.00	18,982.25	0.00	0.00
Totals	13,891,145.57	13,348,559.17	260,392.00	282,194.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	13,891,145.57					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0313 Columbia Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,380,163.64	3,355,649.64	0.00	24,514.00	0.00	0.00
21XX Support Services - Students	283,622.29	283,622.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	148,701.91	148,701.91	0.00	0.00	0.00	0.00
222X Educational Media Services	105,441.83	105,441.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	209,112.40	209,112.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	485,676.68	485,676.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	137,799.70	9,458.05	128,341.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	696,983.93	696,983.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	364,334.64	321,335.64	0.00	42,999.00	0.00	0.00
31XX Food Services	932,263.29	932,263.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	72,979.00	72,979.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	357,095.92	357,095.92	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,343.45	0.00	0.00	16,343.45	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	2,102.90	0.00	0.00	0.00	2,102.90	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,053.14	0.00	0.00	2,053.14	0.00	0.00
Totals	7,194,674.72	6,978,320.58	128,341.65	85,909.59	2,102.90	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,194,674.72					

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 FY2014-15 Using FY13 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0312 Columbia Falls Elem	Indirect/Direct	260,392.00 / 13,348,559.17	1.95%	<input type="text"/>			
	LE 0313 Columbia Falls H S	Indirect/Direct	128,341.65 / 6,978,320.58	1.84%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0312 Columbia Falls Elem			0.0196	0.0204	0.0374	0.0389	1.95%
	0313 Columbia Falls H S			0.0176	0.0193	0.0374	0.0389	1.84%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
	0312 Columbia Falls Elem			0.0348	0.0483	0.0430	0.0450	<input type="text"/>
	0313 Columbia Falls H S			0.0536	0.0327	0.0430	0.0450	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
	0312 Columbia Falls Elem			0.0348	0.0483	0.0430	0.0450	<input type="text"/>
	0313 Columbia Falls H S			0.0536	0.0327	0.0430	0.0450	<input type="text"/>
Line E Five Year Average with 5% Discount	LE						2015	LE Reclassified Rate
	0312 Columbia Falls Elem						3.62%	<input type="text"/>
	0313 Columbia Falls H S						3.66%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate
	0467 Columbia Falls Pub Schls						3.64%	<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 FY2014-15 Using FY13 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0470 Creston Elementary

0316 Creston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	423,211.88	423,211.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	499.02	499.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,313.05	6,313.05	0.00	0.00	0.00	0.00
222X Educational Media Services	43,019.52	43,019.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,588.46	4,588.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	43,930.19	43,930.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,142.43	11,269.81	35,872.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,999.24	36,999.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	21,383.19	21,383.19	0.00	0.00	0.00	0.00
31XX Food Services	2,408.20	2,408.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,790.50	0.00	0.00	14,790.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,724.21	0.00	0.00	1,724.21	0.00	0.00
9999 Undistributed	12,016.00	12,016.00	0.00	0.00	0.00	0.00
Totals	658,025.89	605,638.56	35,872.62	16,514.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	658,025.89					

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

15 Flathead 0470 Creston Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0316 Creston Elem	Indirect/Direct 35,872.62 / 605,638.56	5.92%	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0316 Creston Elem	0.0469	0.0517	0.0457	0.0479	5.92%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0316 Creston Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0316 Creston Elem	0.0469	0.0517	0.0457	0.0479	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0316 Creston Elem				4.78%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0470 Creston Elementary	Your Preliminary Rate by School System (SS) is:			4.78%	<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

15 Flathead 0471 Cayuse Prairie Elementary

0317 Cayuse Prairie Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,073,900.60	1,073,900.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,109.09	34,109.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	33,555.58	33,555.58	0.00	0.00	0.00	0.00
222X Educational Media Services	37,601.88	37,601.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	167,358.70	167,358.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,319.19	7,307.28	50,011.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	220,841.15	220,841.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,202.20	110,202.20	0.00	0.00	0.00	0.00
31XX Food Services	5,854.56	5,854.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,765.30	5,765.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,808.16	15,808.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,434.75	0.00	0.00	3,434.75	0.00	0.00
Totals	1,765,751.16	1,712,304.50	50,011.91	3,434.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,765,751.16					

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

15 Flathead 0471 Cayuse Prairie Elementary

Line A	Indirect/Direct	50,011.91 /	1,712,304.50	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0317 Cayuse Prairie Elem				2.92%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0317 Cayuse Prairie Elem	0.0316	0.0289	0.0343	0.0306	2.92%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0317 Cayuse Prairie Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0317 Cayuse Prairie Elem	0.0316	0.0289	0.0343	0.0306	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0317 Cayuse Prairie Elem				2.94%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0471 Cayuse Prairie Elementary				Your Preliminary Rate by School System (SS) is:	2.94%
					This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0474 Helena Flats Elementary

0320 Helena Flats Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,108,621.31	1,100,921.31	0.00	7,700.00	0.00	0.00
21XX Support Services - Students	90,077.21	90,077.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,870.23	16,870.23	0.00	0.00	0.00	0.00
222X Educational Media Services	79,875.57	79,875.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	163,517.49	163,517.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,445.04	0.00	58,445.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	179,112.20	179,112.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,677.32	6,677.32	0.00	0.00	0.00	0.00
31XX Food Services	25,337.58	25,337.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,000.00	2,000.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,141.82	12,141.82	0.00	0.00	0.00	0.00
Totals	1,742,675.77	1,676,530.73	58,445.04	7,700.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,742,675.77					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0474 Helena Flats Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0320 Helena Flats Elem	Indirect/Direct 58,445.04 / 1,676,530.73 3.49%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0320 Helena Flats Elem	0.0328	0.0346	0.0326	0.0322	3.49%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0320 Helena Flats 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	
	0320 Helena Flats Elem	0.0328	0.0346	0.0326	0.0322	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE			2015	LE Reclassified Rate	
	0320 Helena Flats Elem			3.17%	<input style="width: 100px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)					SS Reclassified Rate	
0474 Helena Flats Elementary	Your Preliminary Rate by School System (SS) is:			3.17%	<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

15 Flathead 0477 Kila Elementary

0323 Kila Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	870,962.44	870,962.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,327.89	7,327.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,524.00	4,524.00	0.00	0.00	0.00	0.00
222X Educational Media Services	36,803.72	36,803.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,829.56	66,829.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,718.49	81,718.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,716.89	5,708.16	48,008.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	97,130.55	97,130.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,543.99	18,543.99	0.00	0.00	0.00	0.00
31XX Food Services	109,770.08	109,770.08	0.00	0.00	0.00	0.00
33XX Community Services	21,930.70	21,930.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,944.23	3,944.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,284.00	0.00	0.00	15,284.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	50,134.63	0.00	0.00	50,134.63	0.00	0.00
Totals	1,438,621.17	1,325,193.81	48,008.73	65,418.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,438,621.17					

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

15 Flathead 0477 Kila Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0323 Kila Elem	Indirect/Direct 48,008.73 / 1,325,193.81 3.62%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0323 Kila Elem	0.0345	0.0332	0.0313	0.0314	3.62%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0323 Kila 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		
	0323 Kila Elem	0.0345	0.0332	0.0313	0.0314	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0323 Kila Elem					3.17%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0477 Kila Elementary	Your Preliminary Rate by School System (SS) is:				3.17%	<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

15 Flathead 0478 Smith Valley Elementary

0324 Smith Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,012,014.00	1,012,014.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,814.06	40,814.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,080.75	20,080.75	0.00	0.00	0.00	0.00
222X Educational Media Services	39,470.49	39,470.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	144,181.30	144,181.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,119.67	0.00	53,119.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	147,091.63	147,091.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,862.25	18,862.25	0.00	0.00	0.00	0.00
31XX Food Services	18,308.81	18,308.81	0.00	0.00	0.00	0.00
33XX Community Services	5,732.56	5,732.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	306.47	306.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,397.51	5,397.51	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	27,272.00	0.00	0.00	27,272.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	86.07	0.00	0.00	0.00	86.07	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,368.69	0.00	0.00	3,368.69	0.00	0.00
Totals	1,536,106.26	1,452,259.83	53,119.67	30,640.69	86.07	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,536,106.26					

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 FY2014-15 Using FY13 Expenditures

15 Flathead 0478 Smith Valley Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0324 Smith Valley Elem	Indirect/Direct 53,119.67 / 1,452,259.83 3.66%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0324 Smith Valley Elem	0.0373	0.0395	0.0364	0.0367	3.66%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0324 Smith Valley Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0324 Smith Valley Elem	0.0373	0.0395	0.0364	0.0367	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0324 Smith Valley Elem				3.54%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0478 Smith Valley Elementary	Your Preliminary Rate by School System (SS) is:			3.54%	<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

15 Flathead 0479 Pleasant Valley Elem

0325 Pleasant Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	45,218.42	45,218.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,446.69	2,446.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,136.28	3,136.28	0.00	0.00	0.00	0.00
222X Educational Media Services	555.27	555.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	965.75	965.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,799.09	2,587.64	9,211.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,104.87	11,104.87	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,200.00	0.00	0.00	11,200.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	231.18	0.00	0.00	231.18	0.00	0.00
Totals	86,657.55	66,014.92	9,211.45	11,431.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	86,657.55					

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

15 Flathead 0479 Pleasant Valley Elem

Line A	Indirect/Direct	9,211.45 /	66,014.92	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0325 Pleasant Valley Elem				13.95%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0325 Pleasant Valley Elem	0.1143	0.1085	0.1298	0.1248	13.95%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0325 Pleasant Valley Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0325 Pleasant Valley Elem	0.1143	0.1085	0.1298	0.1248	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0325 Pleasant Valley Elem				11.72%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0479 Pleasant Valley Elem				11.72%	<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 FY2014-15 Using FY13 Expenditures

15 Flathead 0481 Somers Elementary

0327 Somers Elem

Expenditure Function	Total	Direct and	Indirect	Excluded Costs		
	Expenditures	Unallowable Costs	Costs	Capital	Debt	Other
	(A)	(B)	(C)	Outlay	Financing	(F)
				(D)	(E)	
1XXX Instruction	2,974,290.49	2,964,836.71	0.00	9,453.78	0.00	0.00
21XX Support Services - Students	112,900.53	112,900.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,451.46	26,451.46	0.00	0.00	0.00	0.00
222X Educational Media Services	107,902.55	107,902.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	150,536.46	150,536.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	162,457.35	162,457.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	154,498.58	458.30	154,040.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	265,152.27	265,152.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	343,514.25	343,514.25	0.00	0.00	0.00	0.00
31XX Food Services	276,464.61	276,464.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,242.76	6,242.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,991.21	31,991.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	273,518.84	0.00	0.00	273,518.84	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	73,946.47	0.00	0.00	0.00	73,946.47	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,248.97	7,275.00	0.00	9,973.97	0.00	0.00
Totals	4,977,116.80	4,456,183.46	154,040.28	292,946.59	73,946.47	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,977,116.80					

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

15 Flathead 0481 Somers Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0327 Somers Elem	Indirect/Direct 154,040.28 / 4,456,183.46 3.46%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0327 Somers Elem	0.0276	0.0275	0.0268	0.0270	3.46%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0327 Somers Elem	0.0253	0.0281	0.0268	0.0270	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0327 Somers Elem	0.0276	0.0281	0.0268	0.0270	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0327 Somers Elem					2.74%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0481 Somers Elementary	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.				2.74%	<input style="width: 60px; 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 FY2014-15 Using FY13 Expenditures

15 Flathead 0484 Bigfork Public Schools

0330 Bigfork Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,737,696.11	2,737,696.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	257,365.96	257,365.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,877.61	26,877.61	0.00	0.00	0.00	0.00
222X Educational Media Services	75,582.98	75,582.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,312.33	94,312.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	212,114.98	212,114.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	120,842.94	7,024.30	113,818.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	371,585.59	365,180.48	0.00	6,405.11	0.00	0.00
27XX Student Transportation Services	259,505.84	259,505.84	0.00	0.00	0.00	0.00
31XX Food Services	9,736.99	9,736.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,545.46	2,545.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,367.26	27,367.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	54,600.54	0.00	0.00	54,600.54	0.00	0.00
Totals	4,250,134.59	4,075,310.30	113,818.64	61,005.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,250,134.59					

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

15 Flathead 0484 Bigfork Public Schools

0331 Bigfork H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,403,385.81	1,403,385.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	81,751.26	81,751.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,939.55	17,939.55	0.00	0.00	0.00	0.00
222X Educational Media Services	73,228.33	73,228.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,228.44	93,228.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	161,705.71	161,705.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	123,292.67	12,917.57	110,375.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	346,878.78	346,878.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	287,895.96	287,895.96	0.00	0.00	0.00	0.00
31XX Food Services	236,962.03	236,962.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,293.37	28,293.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	141,983.68	141,983.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,976.86	0.00	0.00	14,976.86	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	128,949.04	103,453.94	0.00	25,495.10	0.00	0.00
Totals	3,140,471.49	2,989,624.43	110,375.10	40,471.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,140,471.49					

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

15 Flathead 0484 Bigfork Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0330 Bigfork Elem	Indirect/Direct	113,818.64 / 4,075,310.30	2.79%	<input type="text"/>			
	LE 0331 Bigfork H S	Indirect/Direct	110,375.10 / 2,989,624.43	3.69%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
		0330 Bigfork Elem		0.0225	0.0215	0.0243	0.0247	2.79%
		0331 Bigfork H S		0.0269	0.0284	0.0243	0.0247	3.69%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
		0330 Bigfork Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0331 Bigfork H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
		0330 Bigfork Elem		0.0225	0.0215	0.0243	0.0247	<input type="text"/>
		0331 Bigfork H S		0.0269	0.0284	0.0243	0.0247	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015		LE Reclassified Rate
		0330 Bigfork Elem				2.30%		<input type="text"/>
		0331 Bigfork H S				2.68%		<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate
		0484 Bigfork Public Schools				2.49%		<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 FY2014-15 Using FY13 Expenditures

15 Flathead 0484 Bigfork Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0487 Whitefish Public Schools

0334 Whitefish Elem

Expenditure Function	Total	Direct and	Indirect	Excluded Costs		
	Expenditures	Unallowable Costs	Costs	Capital	Debt	Other
	(A)	(B)	(C)	Outlay	Financing	(F)
				(D)	(E)	
1XXX Instruction	6,237,213.50	6,237,213.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	907,004.01	907,004.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	259,180.65	259,180.65	0.00	0.00	0.00	0.00
222X Educational Media Services	285,600.66	285,600.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,287.88	182,287.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	613,931.88	613,931.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	150,743.30	10,355.57	140,387.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	757,201.07	757,201.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	492,821.96	492,821.96	0.00	0.00	0.00	0.00
31XX Food Services	4,000.00	4,000.00	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,627.13	1,627.13	0.00	0.00	0.00	0.00
33XX Community Services	44,107.59	24,813.59	0.00	19,294.00	0.00	0.00
34XX Extracurricular - Activities	29,704.22	29,704.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,222.40	29,222.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,629.00	0.00	0.00	2,629.00	0.00	0.00
Totals	9,997,275.25	9,834,964.52	140,387.73	21,923.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	9,997,275.25					

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

15 Flathead 0487 Whitefish Public Schools

0335 Whitefish H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,891,314.95	2,879,969.95	0.00	11,345.00	0.00	0.00
21XX Support Services - Students	240,543.01	240,543.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	311,792.72	311,792.72	0.00	0.00	0.00	0.00
222X Educational Media Services	158,043.81	158,043.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,554.23	94,554.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	416,487.10	416,487.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	76,247.58	5,178.88	71,068.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	485,496.56	471,773.78	0.00	13,722.78	0.00	0.00
27XX Student Transportation Services	275,732.57	275,732.57	0.00	0.00	0.00	0.00
31XX Food Services	387,477.08	381,579.48	0.00	5,897.60	0.00	0.00
34XX Extracurricular - Activities	63,807.37	63,807.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	214,421.04	213,921.04	0.00	500.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	43,049.53	0.00	0.00	43,049.53	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,450.00	0.00	0.00	1,450.00	0.00	0.00
Totals	5,660,417.55	5,513,383.94	71,068.70	75,964.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,660,417.55					

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

15 Flathead 0487 Whitefish Public Schools

Line A		2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
	LE 0334 Whitefish Elem	Indirect/Direct 140,387.73 / 9,834,964.52	1.43%	<input type="text"/>			
	LE 0335 Whitefish H S	Indirect/Direct 71,068.70 / 5,513,383.94	1.29%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0334 Whitefish Elem	0.0148	0.0136	0.0294	0.0328	1.43%	
	0335 Whitefish H S	0.0120	0.0113	0.0294	0.0328	1.29%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0334 Whitefish Elem	0.0526	0.0346	0.0332	0.0368	<input type="text"/>	
	0335 Whitefish H S	0.0551	0.0339	0.0332	0.0368	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0334 Whitefish Elem	0.0526	0.0346	0.0332	0.0368	<input type="text"/>	
	0335 Whitefish H S	0.0551	0.0339	0.0332	0.0368	<input type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0334 Whitefish Elem					3.26%	<input type="text"/>
	0335 Whitefish H S					3.27%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0487 Whitefish Public Schools					3.27%	<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 FY2014-15 Using FY13 Expenditures

15 Flathead 0487 Whitefish Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0491 Evergreen Elementary

0339 Evergreen Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,445,909.03	4,445,909.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	760,473.60	760,473.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	175,605.48	127,305.02	0.00	48,300.46	0.00	0.00
222X Educational Media Services	222,163.29	222,163.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	342,716.35	342,716.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	698,446.10	698,446.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	114,255.14	0.00	114,255.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	592,621.11	559,328.81	0.00	33,292.30	0.00	0.00
27XX Student Transportation Services	33,302.92	33,302.92	0.00	0.00	0.00	0.00
31XX Food Services	485,015.12	485,015.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,743.63	23,743.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,212.14	42,212.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,500.00	0.00	0.00	16,500.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	138,811.84	0.00	0.00	138,811.84	0.00	0.00
Totals	8,091,775.75	7,740,616.01	114,255.14	236,904.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,091,775.75					

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 FY2014-15 Using FY13 Expenditures

15 Flathead 0491 Evergreen Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0339 Evergreen Elem	1.48%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0339 Evergreen Elem	0.0155	0.0153
Line C Approved Indirect Cost Rates	LE	2011	2012
	0339 Evergreen Elem	0.0000	0.0000
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	0339 Evergreen Elem	0.0155	0.0153
Line E Five Year Average with 5% Discount	LE	2013	2014
	0339 Evergreen Elem	0.0143	0.0143
Line F Average of LE's contained under one School System Code (SS)		2015	LE Reclassified Rate
0491 Evergreen Elementary	Your Preliminary Rate by School System (SS) is:	1.41%	<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

15 Flathead 0493 Marion Elementary

0341 Marion Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	765,709.51	765,709.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,758.83	11,758.83	0.00	0.00	0.00	0.00
222X Educational Media Services	29,394.42	29,394.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,819.85	33,819.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,328.75	83,328.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,864.02	0.00	50,864.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,428.95	60,428.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	73,826.16	73,826.16	0.00	0.00	0.00	0.00
31XX Food Services	66,425.17	66,425.17	0.00	0.00	0.00	0.00
33XX Community Services	21,715.27	21,715.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,638.81	3,638.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,899.02	0.00	0.00	1,899.02	0.00	0.00
Totals	1,202,808.76	1,150,045.72	50,864.02	1,899.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,202,808.76					

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

15 Flathead 0493 Marion Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0341 Marion Elem	4.42%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0341 Marion Elem	0.0519	0.0453
Line C Approved Indirect Cost Rates	LE	2011	2012
	0341 Marion Elem	0.0000	0.0000
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	0341 Marion Elem	0.0519	0.0453
Line E Five Year Average with 5% Discount	LE	2013	2014
	0341 Marion Elem	0.0501	0.0449
Line F Average of LE's contained under one School System Code (SS)		2015	LE Reclassified Rate
	0493 Marion Elementary	4.49%	<input style="width: 100px; height: 20px;" type="text"/>
	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.		

* 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

15 Flathead 0494 Olney-Bissell Elementary

0342 Olney-Bissell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	576,123.09	576,123.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,049.58	8,049.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,264.00	3,264.00	0.00	0.00	0.00	0.00
222X Educational Media Services	34,609.95	34,609.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,356.88	2,356.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	110,350.85	110,350.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,064.94	7,938.82	52,126.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	72,196.40	72,196.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	82,401.55	82,401.55	0.00	0.00	0.00	0.00
31XX Food Services	43,858.64	43,858.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,781.01	4,781.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	40,136.27	0.00	0.00	40,136.27	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,585.27	0.00	0.00	1,585.27	0.00	0.00
Totals	1,039,778.43	945,930.77	52,126.12	41,721.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,039,778.43					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 0494 Olney-Bissell Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0342 Olney-Bissell Elem	5.51%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0342 Olney-Bissell Elem	0.0552	0.0644
Line C Approved Indirect Cost Rates	LE	2011	2012
	0342 Olney-Bissell Elem	0.0552	0.0000
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	0342 Olney-Bissell Elem	0.0552	0.0644
Line E Five Year Average with 5% Discount	LE	2013	2014
	0342 Olney-Bissell Elem	0.0574	0.0595
Line F Average of LE's contained under one School System Code (SS)		2015	LE Reclassified Rate
	0494 Olney-Bissell Elementary	5.54%	<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 FY2014-15 Using FY13 Expenditures

15 Flathead 1027 West Valley Elementary

1184 West Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,354,592.64	2,354,592.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	82,980.99	82,980.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	122,073.54	106,134.80	0.00	15,938.74	0.00	0.00
222X Educational Media Services	88,666.29	88,666.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	192,531.36	192,531.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	126,035.82	126,035.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,804.53	487.53	73,317.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	348,254.63	340,754.63	0.00	7,500.00	0.00	0.00
27XX Student Transportation Services	227,557.63	227,557.63	0.00	0.00	0.00	0.00
31XX Food Services	124,626.78	124,626.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,564.64	35,564.64	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,421.73	0.00	0.00	8,421.73	0.00	0.00
Totals	3,785,110.58	3,679,933.11	73,317.00	31,860.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,785,110.58					

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 FY2014-15 Using FY13 Expenditures

15 Flathead 1027 West Valley Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 1184 West Valley Elem	Indirect/Direct 73,317.00 / 3,679,933.11 1.99%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	1184 West Valley Elem	0.0192	0.0208	0.0195	0.0191	1.99%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	1184 West Valley Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	1184 West Valley Elem	0.0192	0.0208	0.0195	0.0191	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	1184 West Valley Elem				1.87%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
1027 West Valley Elementary	Your Preliminary Rate by School System (SS) is:				1.87%	<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

15 Flathead 1065 West Glacier Elementary

1223 West Glacier 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	182,620.53	182,620.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,017.01	14,017.01	0.00	0.00	0.00	0.00
222X Educational Media Services	399.00	399.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,515.47	2,515.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,668.14	25,668.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,291.38	0.00	37,291.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,896.71	20,896.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,165.73	101,165.73	0.00	0.00	0.00	0.00
31XX Food Services	3,435.15	3,435.15	0.00	0.00	0.00	0.00
33XX Community Services	3,600.54	3,600.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	528.42	0.00	0.00	528.42	0.00	0.00
Totals	392,138.08	354,318.28	37,291.38	528.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	392,138.08					

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

15 Flathead 1065 West Glacier Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 1223 West Glacier Elem	Indirect/Direct 37,291.38 / 354,318.28 10.52%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	1223 West Glacier Elem	0.1324	0.0872	0.0999	0.1063	10.52%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	1223 West Glacier 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	Reclassified Rate 2015	
	1223 West Glacier Elem	0.1324	0.0872	0.0999	0.1063	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	1223 West Glacier Elem					10.09%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
1065 West Glacier Elementary	Your Preliminary Rate by School System (SS) is:					10.09%	<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.