



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0499 Manhattan Public Schools

#### 0347 Manhattan School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,833,581.37	1,820,466.77	0.00	13,114.60	0.00	0.00
21XX Support Services - Students	207,868.95	207,868.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,339.09	5,339.09	0.00	0.00	0.00	0.00
222X Educational Media Services	38,985.64	38,985.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,926.74	125,926.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	143,579.10	143,579.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,019.46	11,124.46	58,895.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	366,322.34	358,582.34	0.00	7,740.00	0.00	0.00
27XX Student Transportation Services	174,220.88	174,220.88	0.00	0.00	0.00	0.00
31XX Food Services	20,000.00	20,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	610.75	610.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,010.00	19,010.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	91,875.69	0.00	0.00	91,875.69	0.00	0.00
<b>Totals</b>	3,097,340.01	2,925,714.72	58,895.00	112,730.29	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,097,340.01					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0499 Manhattan Public Schools

#### 0348 Manhattan High School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,088,915.62	1,085,316.22	0.00	3,599.40	0.00	0.00
21XX Support Services - Students	121,414.93	121,414.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,968.62	5,968.62	0.00	0.00	0.00	0.00
222X Educational Media Services	75,698.07	75,698.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,812.40	85,130.40	0.00	11,682.00	0.00	0.00
24XX Support Services - School Administration	146,523.21	146,523.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,667.21	7,416.19	42,251.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	238,152.70	232,992.70	0.00	5,160.00	0.00	0.00
27XX Student Transportation Services	143,377.15	143,377.15	0.00	0.00	0.00	0.00
31XX Food Services	213,032.76	213,032.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,275.19	17,275.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	89,161.57	89,161.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,185.75	0.00	0.00	4,185.75	0.00	0.00
<b>Totals</b>	2,290,185.18	2,223,307.01	42,251.02	24,627.15	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,290,185.18					

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

#### 16 Gallatin 0499 Manhattan Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	<b>LE 0347 Manhattan School</b>	Indirect/Direct	58,895.00 / 2,925,714.72	2.01%	<input type="text"/>	
	<b>LE 0348 Manhattan High School</b>	Indirect/Direct	42,251.02 / 2,223,307.01	1.90%	<input type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0347 Manhattan School	0.0235	0.0210	0.0198	0.0196	2.01%
	0348 Manhattan High School	0.0212	0.0182	0.0198	0.0196	1.90%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0347 Manhattan School	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0348 Manhattan High School	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0347 Manhattan School	0.0235	0.0210	0.0198	0.0196	<input type="text"/>
	0348 Manhattan High School	0.0212	0.0182	0.0198	0.0196	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2015</b>	<b>LE Reclassified Rate</b>
	0347 Manhattan School				1.98%	<input type="text"/>
	0348 Manhattan High School				1.86%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0499 Manhattan Public Schools				1.92%	<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

#### 16 Gallatin 0499 Manhattan Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0501 Bozeman Public Schools

#### 0350 Bozeman Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	20,836,435.77	20,836,435.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,243,436.37	3,243,436.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	998,532.92	998,532.92	0.00	0.00	0.00	0.00
222X Educational Media Services	1,041,183.95	1,041,183.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	572,399.56	572,399.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,234,477.09	2,234,477.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	818,733.07	197,942.55	598,978.52	21,812.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,180,861.82	2,180,861.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,363,528.67	1,363,528.67	0.00	0.00	0.00	0.00
32XX Enterprise Services	38,899.78	38,899.78	0.00	0.00	0.00	0.00
33XX Community Services	365,156.10	365,156.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	39,908.92	39,908.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	166,900.72	166,900.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,904.16	0.00	0.00	13,904.16	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	133,838.97	133,838.97	0.00	0.00	0.00	0.00
<b>Totals</b>	34,048,197.87	33,413,503.19	598,978.52	35,716.16	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	34,048,197.87					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0501 Bozeman Public Schools

#### 0351 Bozeman H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	9,899,643.24	9,878,243.24	0.00	21,400.00	0.00	0.00
21XX Support Services - Students	1,240,709.78	1,240,709.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	199,179.96	199,179.96	0.00	0.00	0.00	0.00
222X Educational Media Services	280,726.26	280,726.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	518,434.16	518,434.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,003,926.09	1,003,926.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	560,905.37	102,468.43	458,436.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,833,906.67	1,833,906.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	514,590.74	514,590.74	0.00	0.00	0.00	0.00
31XX Food Services	1,882,393.67	1,838,619.67	0.00	43,774.00	0.00	0.00
32XX Enterprise Services	11,484.26	11,484.26	0.00	0.00	0.00	0.00
33XX Community Services	8.80	8.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	128,231.20	128,231.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	583,655.70	583,655.70	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	74,302.23	0.00	0.00	74,302.23	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,486.00	12,486.00	0.00	0.00	0.00	0.00
<b>Totals</b>	18,744,584.13	18,146,670.96	458,436.94	139,476.23	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	18,744,584.13					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0501 Bozeman Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	<b>LE 0350 Bozeman Elem</b>	Indirect/Direct	598,978.52 / 33,413,503.19	1.79%	<input style="width: 100px; height: 20px;" type="text"/>		
	<b>LE 0351 Bozeman H S</b>	Indirect/Direct	458,436.94 / 18,146,670.96	2.53%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
		0350 Bozeman Elem	0.0235	0.0220	0.0482	0.0488	1.79%
		0351 Bozeman H S	0.0312	0.0276	0.0482	0.0488	2.53%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
		0350 Bozeman Elem	0.0502	0.0315	0.0543	0.0548	<input style="width: 60px; height: 20px;" type="text"/>
		0351 Bozeman H S	0.0786	0.0874	0.0543	0.0548	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
		0350 Bozeman Elem	0.0502	0.0315	0.0543	0.0548	<input style="width: 60px; height: 20px;" type="text"/>
		0351 Bozeman H S	0.0786	0.0874	0.0543	0.0548	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
		0350 Bozeman Elem				3.97%	<input style="width: 60px; height: 20px;" type="text"/>
		0351 Bozeman H S				5.71%	<input style="width: 60px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
		0501 Bozeman Public Schools				4.84%	<input style="width: 60px; height: 20px;" type="text"/>

**Your Preliminary Rate by School System (SS) is:**  
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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0501 Bozeman Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0504 Willow Creek Public Schls

#### 0354 Willow Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	319,330.43	319,330.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,014.11	14,014.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	50,540.32	50,540.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,871.72	8,871.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,532.58	0.00	32,532.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,033.18	57,033.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,833.01	24,491.54	0.00	1,341.47	0.00	0.00
31XX Food Services	61,467.11	61,467.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,531.33	1,531.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,858.00	0.00	0.00	4,858.00	0.00	0.00
9999 Undistributed	4,454.73	4,454.73	0.00	0.00	0.00	0.00
<b>Totals</b>	580,466.52	541,734.47	32,532.58	6,199.47	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	580,466.52					

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

#### 16 Gallatin 0504 Willow Creek Public Schls

#### 0355 Willow Creek H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	231,641.65	228,849.98	0.00	2,791.67	0.00	0.00
21XX Support Services - Students	12,428.47	12,428.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,652.72	40,652.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,535.57	11,535.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,604.99	0.00	32,604.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,262.99	76,262.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,056.77	20,690.91	0.00	5,365.86	0.00	0.00
31XX Food Services	7,375.80	7,375.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,525.21	12,525.21	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,858.00	0.00	0.00	4,858.00	0.00	0.00
9999 Undistributed	3,076.95	3,076.95	0.00	0.00	0.00	0.00
<b>Totals</b>	459,019.12	413,398.60	32,604.99	13,015.53	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	459,019.12					

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

#### 16 Gallatin 0504 Willow Creek Public Schls

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0354 Willow Creek Elem	Indirect/Direct	32,532.58 / 541,734.47	6.01%	<input type="text"/>		
	LE 0355 Willow Creek H S	Indirect/Direct	32,604.99 / 413,398.60	7.89%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0354 Willow Creek Elem		0.0679	0.0701	0.0585	0.0587	6.01%
	0355 Willow Creek H S		0.0579	0.0616	0.0585	0.0587	7.89%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0354 Willow Creek Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0355 Willow Creek H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0354 Willow Creek Elem		0.0679	0.0701	0.0585	0.0587	<input type="text"/>
	0355 Willow Creek H S		0.0579	0.0616	0.0585	0.0587	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0354 Willow Creek Elem					5.99%	<input type="text"/>
	0355 Willow Creek H S					6.00%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0504 Willow Creek Public Schls					6.00%	<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

#### 16 Gallatin 0504 Willow Creek Public Schls

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0506 Springhill Elementary

#### 0357 Springhill Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	124,877.41	124,877.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,692.19	7,692.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,931.99	1,931.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,755.61	0.00	9,755.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,521.79	13,521.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,086.00	0.00	0.00	6,086.00	0.00	0.00
<b>Totals</b>	163,864.99	148,023.38	9,755.61	6,086.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	163,864.99					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0506 Springhill Elementary

Line A	Indirect/Direct	9,755.61 /	148,023.38	2015 Calculated Rate	6.59%	2015 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0357 Springhill Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0357 Springhill Elem	0.0000	0.0000	0.0000	0.0066	6.59%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0357 Springhill Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0357 Springhill Elem	0.0000	0.0000	0.0000	0.0066	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0357 Springhill Elem					1.38%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0506 Springhill Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				1.38%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0508 Cottonwood Elementary

#### 0359 Cottonwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	132,173.97	132,173.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,495.05	1,495.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,427.19	0.00	9,427.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,748.11	11,748.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,121.00	0.00	0.00	6,121.00	0.00	0.00
<b>Totals</b>	160,965.32	145,417.13	9,427.19	6,121.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	160,965.32					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0508 Cottonwood Elementary

Line A	Indirect/Direct	9,427.19 /	145,417.13	2015 Calculated Rate	6.48%	2015 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0359 Cottonwood Elem</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0359 Cottonwood Elem	0.0000	0.0849	0.0271	0.0385	6.48%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0359 Cottonwood Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0359 Cottonwood Elem	0.0000	0.0849	0.0271	0.0385	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0359 Cottonwood Elem					4.09%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0508 Cottonwood Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				4.09%	<input style="width: 50px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0509 Three Forks Public Schls

#### 0360 Three Forks Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,889,549.32	1,860,873.22	0.00	28,676.10	0.00	0.00
21XX Support Services - Students	867.00	867.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,742.32	10,742.32	0.00	0.00	0.00	0.00
222X Educational Media Services	56,217.35	56,217.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	128,299.64	128,299.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	157,829.54	157,829.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,250.00	0.00	15,250.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	287,509.65	278,655.15	0.00	8,854.50	0.00	0.00
27XX Student Transportation Services	144,540.28	97,053.03	0.00	47,487.25	0.00	0.00
31XX Food Services	259,666.00	259,666.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,833.75	37,833.75	0.00	0.00	0.00	0.00
<b>Totals</b>	2,988,304.85	2,888,037.00	15,250.00	85,017.85	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,988,304.85					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0509 Three Forks Public Schls

#### 0361 Three Forks H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,115,304.21	1,106,375.04	0.00	8,929.17	0.00	0.00
221X Improvement of Instruction Services	1,350.00	1,350.00	0.00	0.00	0.00	0.00
222X Educational Media Services	42,207.90	42,207.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,306.46	103,306.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	55,861.40	55,861.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,384.00	0.00	5,384.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	185,262.34	185,262.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	85,487.36	60,487.36	0.00	25,000.00	0.00	0.00
31XX Food Services	5,365.96	5,365.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,477.38	48,477.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	116,890.15	116,890.15	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>1,764,897.16</b>	<b>1,725,583.99</b>	<b>5,384.00</b>	<b>33,929.17</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,764,897.16					

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

#### 16 Gallatin 0509 Three Forks Public Schls

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	<b>LE 0360 Three Forks Elem</b>	Indirect/Direct	15,250.00 / 2,888,037.00	0.53%	<input type="text"/>			
	<b>LE 0361 Three Forks H S</b>	Indirect/Direct	5,384.00 / 1,725,583.99	0.31%	<input type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>			<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
		0360 Three Forks Elem		0.0006	0.0022	0.0020	0.0014	0.53%
		0361 Three Forks H S		0.0006	0.0031	0.0020	0.0014	0.31%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>			<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
		0360 Three Forks Elem		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0361 Three Forks H S		0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>			<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
		0360 Three Forks Elem		0.0006	0.0022	0.0020	0.0014	<input type="text"/>
		0361 Three Forks H S		0.0006	0.0031	0.0020	0.0014	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>						<b>2015</b>	<b>LE Reclassified Rate</b>
		0360 Three Forks Elem					0.22%	<input type="text"/>
		0361 Three Forks H S					0.19%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>								<b>SS Reclassified Rate</b>
		0509 Three Forks Public Schls					0.21%	<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

#### 16 Gallatin 0509 Three Forks Public Schls

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0510 Pass Creek Elementary

#### 0362 Pass Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	66,674.92	66,674.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,440.13	1,440.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	895.32	895.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,748.90	0.00	5,748.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,648.82	5,648.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	592.97	592.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,108.00	0.00	0.00	8,108.00	0.00	0.00
<b>Totals</b>	89,109.06	75,252.16	5,748.90	8,108.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	89,109.06					

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

#### 16 Gallatin 0510 Pass Creek Elementary

Line A	Indirect/Direct	5,748.90 /	75,252.16	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0362 Pass Creek Elem				7.64%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0362 Pass Creek Elem	0.0706	0.0611	0.0566	0.0570	7.64%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0362 Pass Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>		
	0362 Pass Creek Elem	0.0706	0.0611	0.0566	0.0570	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0362 Pass Creek Elem					6.11%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0510 Pass Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				6.11%	<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

#### 16 Gallatin 0511 Monforton Elementary

#### 0363 Monforton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,543,649.67	1,488,370.51	0.00	55,279.16	0.00	0.00
21XX Support Services - Students	7,507.49	7,507.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	117,342.45	82,014.35	0.00	35,328.10	0.00	0.00
222X Educational Media Services	68,040.07	68,040.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	36,561.68	36,561.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	200,084.74	200,084.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,892.00	18,321.95	60,570.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,243.22	159,243.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	228,924.37	75,874.52	0.00	153,049.85	0.00	0.00
31XX Food Services	117,087.41	117,087.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,670.67	13,670.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,700.00	0.00	0.00	2,700.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,215.25	0.00	0.00	9,215.25	0.00	0.00
<b>Totals</b>	2,582,919.02	2,266,776.61	60,570.05	255,572.36	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,582,919.02					

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

#### 16 Gallatin 0511 Monforton Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0363 Monforton Elem	Indirect/Direct 60,570.05 / 2,266,776.61 2.67%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0363 Monforton Elem	0.0385	0.0320	0.0313	0.0307	2.67%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0363 Monforton Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0363 Monforton Elem	0.0385	0.0320	0.0313	0.0307	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0363 Monforton Elem					3.02%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0511 Monforton Elementary	<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS.				3.02%	<input style="width: 100px; height: 20px;" type="text"/>

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0512 Gallatin Gateway Elem

#### 0364 Gallatin Gateway Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	876,541.07	876,541.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	41,833.86	41,833.86	0.00	0.00	0.00	0.00
222X Educational Media Services	46,763.71	46,763.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,491.41	89,491.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	78,743.44	78,743.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	91,653.08	15,847.79	75,805.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	156,358.25	156,358.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	142,570.46	84,557.84	0.00	58,012.62	0.00	0.00
31XX Food Services	96,642.18	96,642.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,017.92	9,017.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,712.00	0.00	0.00	5,712.00	0.00	0.00
<b>Totals</b>	1,635,327.38	1,495,797.47	75,805.29	63,724.62	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,635,327.38					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0512 Gallatin Gateway Elem

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0364 Gallatin Gateway Elem	Indirect/Direct 75,805.29 / 1,495,797.47 5.07%	<input style="width: 100px; height: 20px;" type="text"/>				
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0364 Gallatin Gateway Elem	0.0578	0.0537	0.0498	0.0501	5.07%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0364 Gallatin Gateway Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0364 Gallatin Gateway Elem	0.0578	0.0537	0.0498	0.0501	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2015</b>	<b>LE Reclassified Rate</b>
	0364 Gallatin Gateway Elem				4.98%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0512 Gallatin Gateway Elem	<b>Your Preliminary Rate by School System (SS) is:</b>			4.98%	<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

#### 16 Gallatin 0514 Anderson Elementary

#### 0366 Anderson 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	1,318,635.80	1,318,635.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,635.83	38,635.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,772.36	20,772.36	0.00	0.00	0.00	0.00
222X Educational Media Services	51,878.71	51,878.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,269.35	8,269.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	155,665.39	155,665.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	89,692.01	0.00	89,692.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	111,869.86	111,869.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,345.66	40,345.66	0.00	0.00	0.00	0.00
31XX Food Services	115,708.64	115,708.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,247.88	13,247.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,755.82	1,755.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,111.34	0.00	0.00	2,111.34	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,630.00	0.00	0.00	6,630.00	0.00	0.00
9999 Undistributed	273.00	273.00	0.00	0.00	0.00	0.00
<b>Totals</b>	1,975,491.65	1,877,058.30	89,692.01	8,741.34	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,975,491.65					

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

#### 16 Gallatin 0514 Anderson Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0366 Anderson Elem	Indirect/Direct 89,692.01 / 1,877,058.30 4.78%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0366 Anderson Elem	0.0474	0.0446	0.0445	0.0448	4.78%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0366 Anderson Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0366 Anderson Elem	0.0474	0.0446	0.0445	0.0448	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0366 Anderson Elem					4.35%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0514 Anderson Elementary	<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS.				4.35%	<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

#### 16 Gallatin 0515 LaMotte Elementary

#### 0367 LaMotte Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	375,423.93	375,423.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,083.22	8,083.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,444.03	3,444.03	0.00	0.00	0.00	0.00
222X Educational Media Services	9,491.15	9,491.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,562.38	9,562.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	119,636.26	119,636.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,798.02	922.17	18,875.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	52,234.72	52,234.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	11,820.76	11,820.76	0.00	0.00	0.00	0.00
31XX Food Services	19,691.73	19,691.73	0.00	0.00	0.00	0.00
33XX Community Services	8,055.26	8,055.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	741.64	741.64	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,401.30	0.00	0.00	12,401.30	0.00	0.00
<b>Totals</b>	650,384.40	619,107.25	18,875.85	12,401.30	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	650,384.40					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0515 LaMotte Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0367 LaMotte Elem	Indirect/Direct 18,875.85 / 619,107.25 3.05%	<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	
	0367 LaMotte Elem	0.0482	0.0372	0.0519	0.0431	3.05%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0367 LaMotte 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	
	0367 LaMotte Elem	0.0482	0.0372	0.0519	0.0431	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0367 LaMotte Elem					4.01%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0515 LaMotte Elementary	<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS.				4.01%	<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

#### 16 Gallatin 0516 Belgrade Public Schools

#### 0368 Belgrade Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	10,665,487.00	10,665,487.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,269,384.48	1,269,384.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	73,930.29	73,930.29	0.00	0.00	0.00	0.00
222X Educational Media Services	769,654.89	769,654.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	126,425.17	126,425.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,097,401.63	1,097,401.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	419,009.13	62,802.59	356,206.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,563,896.70	1,558,107.70	0.00	5,789.00	0.00	0.00
27XX Student Transportation Services	1,089,016.75	844,543.09	0.00	244,473.66	0.00	0.00
31XX Food Services	948,654.83	948,654.83	0.00	0.00	0.00	0.00
33XX Community Services	24,747.39	24,747.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,541.97	32,541.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	105,300.16	105,300.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	45,080.68	0.00	0.00	45,080.68	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,870.02	0.00	0.00	7,870.02	0.00	0.00
<b>Totals</b>	<b>18,238,401.09</b>	<b>17,578,981.19</b>	<b>356,206.54</b>	<b>303,213.36</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	18,238,401.09					

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

#### 16 Gallatin 0516 Belgrade Public Schools

#### 0369 Belgrade H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,642,389.57	3,642,389.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	384,096.93	384,096.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,514.83	36,514.83	0.00	0.00	0.00	0.00
222X Educational Media Services	357,979.13	357,979.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,258.30	82,258.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	657,459.37	657,459.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	338,479.01	63,054.65	224,290.36	51,134.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	961,333.91	879,682.30	0.00	81,651.61	0.00	0.00
27XX Student Transportation Services	451,918.39	348,418.39	0.00	103,500.00	0.00	0.00
31XX Food Services	277,660.28	249,864.69	0.00	27,795.59	0.00	0.00
33XX Community Services	62.65	62.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	109,405.15	109,405.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	293,809.33	293,809.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,720.24	0.00	0.00	25,720.24	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,652.27	0.00	0.00	4,652.27	0.00	0.00
<b>Totals</b>	7,623,739.36	7,104,995.29	224,290.36	294,453.71	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	7,623,739.36					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0516 Belgrade Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	LE 0368 Belgrade Elem	Indirect/Direct	356,206.54 / 17,578,981.19	2.03%	<input type="text"/>	
	LE 0369 Belgrade H S	Indirect/Direct	224,290.36 / 7,104,995.29	3.16%	<input type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0368 Belgrade Elem	0.0351	0.0296	0.0327	0.0320	2.03%
	0369 Belgrade H S	0.0410	0.0364	0.0327	0.0320	3.16%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0368 Belgrade Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0369 Belgrade H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0368 Belgrade Elem	0.0351	0.0296	0.0327	0.0320	<input type="text"/>
	0369 Belgrade H S	0.0410	0.0364	0.0327	0.0320	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2015</b>	<b>LE Reclassified Rate</b>
	0368 Belgrade Elem				2.84%	<input type="text"/>
	0369 Belgrade H S				3.30%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0516 Belgrade Public Schools				3.07%	<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

#### 16 Gallatin 0516 Belgrade Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 16 Gallatin 0517 Malmborg Elementary

#### 0370 Malmborg Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	103,930.84	103,930.84	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,798.31	1,798.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	947.28	947.28	0.00	0.00	0.00	0.00
222X Educational Media Services	460.82	460.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,914.00	2,914.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,559.79	0.00	7,559.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,869.46	11,869.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	255.34	255.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,023.00	0.00	0.00	5,023.00	0.00	0.00
<b>Totals</b>	134,758.84	122,176.05	7,559.79	5,023.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	134,758.84					

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

#### 16 Gallatin 0517 Malmborg Elementary

Line A	Indirect/Direct	7,559.79 /	122,176.05	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0370 Malmborg Elem				6.19%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
	0370 Malmborg Elem	0.0673	0.0706	0.0591	0.0591	6.19%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>	
	0370 Malmborg Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>		
	0370 Malmborg Elem	0.0673	0.0706	0.0591	0.0591	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0370 Malmborg Elem					6.04%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0517 Malmborg Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				6.04%	<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

#### 16 Gallatin 0520 West Yellowstone K-12 Schls

#### 0374 West Yellowstone K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,373,381.00	1,368,019.00	0.00	5,362.00	0.00	0.00
21XX Support Services - Students	49,339.68	49,339.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,654.07	14,654.07	0.00	0.00	0.00	0.00
222X Educational Media Services	43,311.67	43,311.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,156.99	177,156.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	64,553.09	64,553.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,731.76	0.00	78,731.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	240,980.83	240,980.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	206,250.10	206,250.10	0.00	0.00	0.00	0.00
31XX Food Services	84,013.76	84,013.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,602.55	36,602.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,241.06	60,241.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,998.00	0.00	0.00	4,998.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,744.50	0.00	0.00	5,744.50	0.00	0.00
<b>Totals</b>	2,439,959.06	2,345,122.80	78,731.76	16,104.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,439,959.06					

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

#### 16 Gallatin 0520 West Yellowstone K-12 Schls

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0374 West Yellowstone K-12	78,731.76 / 2,345,122.80 3.36%	<input style="width: 100px; height: 20px;" type="text"/>				
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	0374 West Yellowstone K-12	0.0205	0.0203	0.0196	0.0202	3.36%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	0374 West Yellowstone K-12	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0374 West Yellowstone K-12	0.0205	0.0203	0.0196	0.0202	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2015</b>	<b>LE Reclassified Rate</b>
	0374 West Yellowstone K-12				2.17%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0520 West Yellowstone K-12 Schls	<b>Your Preliminary Rate by School System (SS) is:</b>			2.17%	<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

#### 16 Gallatin 0521 Big Sky K-12 Schools

#### 1239 Big Sky School K-12

			Excluded Costs			
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,384,344.42	1,384,344.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	55,391.33	55,391.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	91,153.29	91,153.29	0.00	0.00	0.00	0.00
222X Educational Media Services	75,251.26	75,251.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	203,726.05	203,726.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	843.17	843.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,812.61	0.00	76,975.69	4,836.92	0.00	0.00
26XX Operation and Maintenance of Plant Services	317,706.62	317,706.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	360,141.07	216,032.19	0.00	144,108.88	0.00	0.00
31XX Food Services	96,132.80	96,132.80	0.00	0.00	0.00	0.00
33XX Community Services	58,881.74	58,881.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,102.66	2,102.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,684.76	51,684.76	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,525.66	0.00	0.00	20,525.66	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,389.45	295.00	0.00	7,094.45	0.00	0.00
<b>Totals</b>	2,807,086.89	2,553,545.29	76,975.69	176,565.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,807,086.89					

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

#### 16 Gallatin 0521 Big Sky K-12 Schools

Line A	Indirect/Direct	76,975.69 /	2,553,545.29	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 1239 Big Sky School K-12				3.01%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
	1239 Big Sky School K-12	0.0363	0.0297	0.0265	0.0291	3.01%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>Reclassified Rate 2015</b>
	1239 Big Sky School K-12	0.0363	0.0000	0.0265	0.0291	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	1239 Big Sky School K-12	0.0363	0.0297	0.0265	0.0291	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2015</b>	<b>LE Reclassified Rate</b>
	1239 Big Sky School K-12				2.88%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0521 Big Sky K-12 Schools				<b>Your Preliminary Rate by School System (SS) is:</b>	<input style="width: 100px; height: 20px;" type="text"/>
					This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

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

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Line 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

#### 16 Gallatin 0522 Amsterdam Elementary

#### 0376 Amsterdam Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	689,671.01	680,176.01	0.00	9,495.00	0.00	0.00
21XX Support Services - Students	14,896.52	14,896.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,882.43	3,882.43	0.00	0.00	0.00	0.00
222X Educational Media Services	25,508.27	25,508.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,611.61	5,611.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	115,737.37	115,737.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,210.32	0.00	23,210.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	102,271.30	91,339.30	0.00	10,932.00	0.00	0.00
27XX Student Transportation Services	71,725.52	71,725.52	0.00	0.00	0.00	0.00
31XX Food Services	28,203.53	28,203.53	0.00	0.00	0.00	0.00
33XX Community Services	10,311.93	10,311.93	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,924.09	0.00	0.00	19,924.09	0.00	0.00
<b>Totals</b>	1,110,953.90	1,047,392.49	23,210.32	40,351.09	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,110,953.90					

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

#### 16 Gallatin 0522 Amsterdam Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0376 Amsterdam Elem	2.22%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0376 Amsterdam Elem	0.0388	0.0247
Line C Approved Indirect Cost Rates	LE	2011	2012
	0376 Amsterdam Elem	0.0000	0.0000
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	0376 Amsterdam Elem	0.0388	0.0247
Line E Five Year Average with 5% Discount	LE	2013	2014
	0376 Amsterdam Elem	0.0280	0.0281
Line F Average of LE's contained under one School System Code (SS)		2015	LE Reclassified Rate
	0522 Amsterdam Elementary	2.69%	<input style="width: 100px; height: 20px;" type="text"/>
	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>2.69%</b>	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.		

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

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

Line F: Average together the results from Line E.

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