



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0692 Missoula Co Public Schls

#### 0583 Missoula 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	27,597,625.44	27,597,625.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,423,282.55	3,423,282.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	761,232.75	761,232.75	0.00	0.00	0.00	0.00
222X Educational Media Services	1,192,742.08	1,192,742.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	830,859.16	830,859.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,648,037.93	2,648,037.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,053,507.00	285,280.30	750,796.60	17,430.10	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,686,605.98	3,686,605.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,235,280.46	3,235,280.46	0.00	0.00	0.00	0.00
31XX Food Services	2,129,490.11	2,129,490.11	0.00	0.00	0.00	0.00
32XX Enterprise Services	329,232.64	329,232.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,468.47	34,468.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,823.61	44,823.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	200,000.00	0.00	0.00	200,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	156,213.32	156,213.32	0.00	0.00	0.00	0.00
<b>Totals</b>	47,323,401.50	46,355,174.80	750,796.60	217,430.10	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>	47,323,401.50					

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

#### 32 Missoula 0692 Missoula Co Public Schls

#### 0584 Missoula 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	22,743,432.20	22,691,774.90	0.00	51,657.30	0.00	0.00
21XX Support Services - Students	5,056,449.74	5,056,449.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	637,417.76	637,417.76	0.00	0.00	0.00	0.00
222X Educational Media Services	769,499.36	769,499.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	656,174.48	656,174.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,168,355.47	2,168,355.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	604,904.06	0.00	588,782.65	16,121.41	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,755,642.79	3,733,209.54	0.00	22,433.25	0.00	0.00
27XX Student Transportation Services	2,210,775.74	2,210,775.74	0.00	0.00	0.00	0.00
31XX Food Services	839,244.33	839,244.33	0.00	0.00	0.00	0.00
32XX Enterprise Services	337,484.31	337,484.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	316,378.69	305,791.69	0.00	10,587.00	0.00	0.00
35XX Extracurricular - Athletics	1,301,749.56	1,301,749.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	42,476.81	42,476.81	0.00	0.00	0.00	0.00
<b>Totals</b>	41,439,985.30	40,750,403.69	588,782.65	100,798.96	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>	41,439,985.30					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0692 Missoula Co Public Schls

Line A			2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0583 Missoula Elem	Indirect/Direct	750,796.60 / 46,355,174.80	1.62%	<input type="text"/>		
	LE 0584 Missoula H S	Indirect/Direct	588,782.65 / 40,750,403.69	1.44%	<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>
	0583 Missoula Elem		0.0182	0.0177	0.0285	0.0294	1.62%
	0584 Missoula H S		0.0178	0.0175	0.0285	0.0294	1.44%
<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>
	0583 Missoula Elem		0.0383	0.0329	0.0320	0.0328	<input type="text"/>
	0584 Missoula H S		0.0347	0.0315	0.0320	0.0328	<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>	
	0583 Missoula Elem		0.0383	0.0329	0.0320	0.0328	<input type="text"/>
	0584 Missoula H S		0.0347	0.0315	0.0320	0.0328	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2015</b>	<b>LE Reclassified Rate</b>
	0583 Missoula Elem					2.89%	<input type="text"/>
	0584 Missoula H S					2.76%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0692 Missoula Co Public Schls					2.83%	<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

#### 32 Missoula 0692 Missoula Co 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

#### 32 Missoula 0694 Hellgate Elementary

#### 0586 Hellgate 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	6,622,833.06	6,622,833.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	714,660.98	714,660.98	0.00	0.00	0.00	0.00
222X Educational Media Services	559,748.86	559,748.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	327,233.81	327,233.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	806,524.54	806,524.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	152,148.04	35,256.59	116,891.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	998,171.15	943,524.07	0.00	54,647.08	0.00	0.00
27XX Student Transportation Services	754,831.21	754,831.21	0.00	0.00	0.00	0.00
31XX Food Services	542,959.38	542,959.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,250.00	5,250.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	76,408.50	76,408.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	37,316.92	0.00	0.00	37,316.92	0.00	0.00
<b>Totals</b>	11,598,086.45	11,389,231.00	116,891.45	91,964.00	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>	11,598,086.45					

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

#### 32 Missoula 0694 Hellgate Elementary

Line A	Indirect/Direct			2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0586 Hellgate Elem	116,891.45 /	11,389,231.00	1.03%			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0586 Hellgate Elem	0.0091	0.0088	0.0092	0.0087	1.03%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0586 Hellgate Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0586 Hellgate Elem	0.0091	0.0088	0.0092	0.0087		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0586 Hellgate Elem					0.88%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0694 Hellgate Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				0.88%	
		This same rate is applied to both EL and HS in the same SS.					

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

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

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

#### 32 Missoula 0696 Lolo Elementary

#### 0588 Lolo 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	3,392,858.69	3,378,858.69	0.00	14,000.00	0.00	0.00
21XX Support Services - Students	145,534.99	145,534.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	83,490.92	83,490.92	0.00	0.00	0.00	0.00
222X Educational Media Services	215,784.47	215,784.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	209,622.05	209,622.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	282,675.14	282,675.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	125,579.64	0.00	125,579.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	551,013.81	551,013.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	124,760.83	124,760.83	0.00	0.00	0.00	0.00
31XX Food Services	323,910.56	323,910.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	173.11	173.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,344.37	21,344.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	110,450.62	0.00	0.00	110,450.62	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	117,821.86	0.00	0.00	117,821.86	0.00	0.00
<b>Totals</b>	5,705,021.06	5,337,168.94	125,579.64	242,272.48	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>	5,705,021.06					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0696 Lolo Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0588 Lolo Elem	2.35%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0588 Lolo Elem	0.0260	0.0260
		2013	2014
		0.0259	0.0249
			2.35%
Line C Approved Indirect Cost Rates	LE	2011	2012
	0588 Lolo Elem	0.0000	0.0000
		2013	2014
		0.0000	0.0249
			Reclassified Rate 2015
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	0588 Lolo Elem	0.0260	0.0260
		2013	2014
		0.0259	0.0249
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0588 Lolo Elem		2.40%
			LE Reclassified Rate
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	0696 Lolo Elementary	Your Preliminary Rate by School System (SS) is:	2.40%
		This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

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

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Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0697 Potomac Elementary

#### 0589 Potomac 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	517,480.11	517,480.11	0.00	0.00	0.00	0.00
222X Educational Media Services	14.00	14.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,141.77	14,141.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,693.72	89,693.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,978.67	8,885.37	49,093.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,363.38	149,363.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	102,963.63	102,963.63	0.00	0.00	0.00	0.00
31XX Food Services	58,490.80	58,490.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	475.00	475.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,544.55	0.00	0.00	17,544.55	0.00	0.00
<b>Totals</b>	1,008,145.63	941,507.78	49,093.30	17,544.55	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,008,145.63					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0697 Potomac Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0589 Potomac Elem	Indirect/Direct 49,093.30 / 941,507.78 5.21%	<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>
	0589 Potomac Elem	0.0376	0.0370
		0.0320	0.0344
			5.21%
<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>
	0589 Potomac 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>	
	0589 Potomac Elem	0.0376	0.0370
		0.0320	0.0344
			<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>		<b>2015</b>
	0589 Potomac Elem		3.67%
			<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>
0697 Potomac Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	3.67%	<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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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0698 Bonner Elementary

#### 0590 Bonner 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	1,962,369.35	1,962,369.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	212,975.33	212,975.33	0.00	0.00	0.00	0.00
222X Educational Media Services	183,966.33	183,966.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,265.56	125,265.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	96,321.32	96,321.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,652.38	0.00	66,652.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	282,464.67	282,464.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	203,246.73	203,246.73	0.00	0.00	0.00	0.00
31XX Food Services	219,615.94	219,615.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,498.64	3,498.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,648.41	29,648.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,679.53	0.00	0.00	15,679.53	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	55,043.72	0.00	0.00	55,043.72	0.00	0.00
<b>Totals</b>	3,456,747.91	3,319,372.28	66,652.38	70,723.25	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>	3,456,747.91					

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

#### 32 Missoula 0698 Bonner Elementary

Line A	Indirect/Direct	66,652.38 /	3,319,372.28	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0590 Bonner Elem				2.01%	<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>	
	0590 Bonner Elem	0.0184	0.0200	0.0183	0.0194	2.01%	
<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>	
	0590 Bonner Elem	0.0184	0.0200	0.0183	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>		
	0590 Bonner Elem	0.0184	0.0200	0.0183	0.0194	<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>
	0590 Bonner Elem					1.83%	<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>	
	0698 Bonner Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				1.83%	<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

#### 32 Missoula 0699 Woodman Elementary

#### 0591 Woodman 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	316,783.97	316,783.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	966.38	966.38	0.00	0.00	0.00	0.00
222X Educational Media Services	443.28	443.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,980.51	7,980.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	29,555.05	29,555.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,585.83	0.00	29,585.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	56,359.38	56,359.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,174.37	54,174.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,014.19	0.00	0.00	9,014.19	0.00	0.00
<b>Totals</b>	504,862.96	466,262.94	29,585.83	9,014.19	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>	504,862.96					

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

#### 32 Missoula 0699 Woodman Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0591 Woodman Elem	Indirect/Direct 29,585.83 / 466,262.94 6.35%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0591 Woodman Elem	0.0544	0.0527	0.0572	0.0564	6.35%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0591 Woodman 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		
	0591 Woodman Elem	0.0544	0.0527	0.0572	0.0564	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0591 Woodman Elem					5.40%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0699 Woodman 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.				5.40%	<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

#### 32 Missoula 0700 DeSmet Elementary

#### 0592 DeSmet 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	839,738.92	830,438.92	0.00	9,300.00	0.00	0.00
21XX Support Services - Students	138,957.78	138,957.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,182.26	11,182.26	0.00	0.00	0.00	0.00
222X Educational Media Services	23,314.26	23,314.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,480.11	52,480.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	94,085.48	94,085.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,813.00	1,922.06	78,890.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	115,962.70	115,962.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	106,693.89	106,693.89	0.00	0.00	0.00	0.00
31XX Food Services	111,911.37	111,911.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,544.79	2,544.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,433.56	5,433.56	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,553.00	0.00	0.00	8,553.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,960.58	0.00	0.00	19,960.58	0.00	0.00
9999 Undistributed	5,323.51	5,323.51	0.00	0.00	0.00	0.00
<b>Totals</b>	1,616,955.21	1,500,250.69	78,890.94	37,813.58	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>	1,616,955.21					

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

#### 32 Missoula 0700 DeSmet Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0592 DeSmet Elem	Indirect/Direct 78,890.94 / 1,500,250.69 5.26%	<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>
	0592 DeSmet Elem	0.0022	0.0393
		0.0161	0.0193
			5.26%
<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>
	0592 DeSmet 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>	
	0592 DeSmet Elem	0.0022	0.0393
		0.0161	0.0193
			<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>		<b>2015</b>
	0592 DeSmet Elem		2.46%
			<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>
0700 DeSmet Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	2.46%	<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

#### 32 Missoula 0701 Target Range Elementary

#### 0593 Target Range 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	2,743,056.30	2,743,056.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	259,688.30	259,688.30	0.00	0.00	0.00	0.00
222X Educational Media Services	183,016.10	181,216.10	0.00	1,800.00	0.00	0.00
23XX Support Services - General Administration	178,736.87	178,736.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	230,645.33	230,645.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	143,728.86	20,026.41	123,702.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	255,550.46	254,612.90	0.00	937.56	0.00	0.00
27XX Student Transportation Services	134,752.07	134,752.07	0.00	0.00	0.00	0.00
31XX Food Services	184,655.04	184,655.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,541.01	13,541.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,482.82	7,482.82	0.00	0.00	0.00	0.00
<b>Totals</b>	4,334,853.16	4,208,413.15	123,702.45	2,737.56	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>	4,334,853.16					

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

#### 32 Missoula 0701 Target Range Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0593 Target Range Elem	2.94%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0593 Target Range Elem	0.0301	0.0324
		2013	2014
		0.0333	0.0309
			2.94%
Line C Approved Indirect Cost Rates	LE	2011	2012
	0593 Target Range Elem	0.0377	0.0000
		2013	2014
		0.0000	0.0000
			Reclassified Rate 2015
			<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	0593 Target Range Elem	0.0377	0.0324
		2013	2014
		0.0333	0.0309
			<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE		2015
	0593 Target Range Elem		3.11%
			LE Reclassified Rate
			<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
	0701 Target Range Elementary	Your Preliminary Rate by School System (SS) is:	3.11%
		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

#### 32 Missoula 0702 Sunset Elementary

#### 0594 Sunset 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	53,772.98	53,772.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,870.25	23,870.25	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,536.09	14,436.09	0.00	6,100.00	0.00	0.00
27XX Student Transportation Services	800.77	800.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	65.89	0.00	0.00	65.89	0.00	0.00
<b>Totals</b>	99,045.98	92,880.09	0.00	6,165.89	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>	99,045.98					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0702 Sunset Elementary

Line A	Indirect/Direct	0.00 /	92,880.09	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0594 Sunset 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>	
	0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
<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>	
	0594 Sunset 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>		
	0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	<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>
	0594 Sunset Elem					0.00%	<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>	
	0702 Sunset Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.00%</b>	<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

#### 32 Missoula 0703 Clinton Elementary

#### 0595 Clinton 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	1,085,223.91	1,073,811.49	0.00	11,412.42	0.00	0.00
21XX Support Services - Students	164,641.17	164,641.17	0.00	0.00	0.00	0.00
222X Educational Media Services	33,478.06	33,478.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	207,459.50	197,714.53	0.00	9,744.97	0.00	0.00
24XX Support Services - School Administration	29,097.75	29,097.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	105,586.44	7,298.40	98,288.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	167,096.45	167,096.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	133,769.36	133,769.36	0.00	0.00	0.00	0.00
31XX Food Services	137,123.20	137,123.20	0.00	0.00	0.00	0.00
32XX Enterprise Services	349.56	349.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	143.00	143.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,064.63	21,064.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,559.00	0.00	0.00	29,559.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,589.29	0.00	0.00	39,589.29	0.00	0.00
<b>Totals</b>	2,154,181.32	1,965,587.60	98,288.04	90,305.68	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>	2,154,181.32					

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

#### 32 Missoula 0703 Clinton Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0595 Clinton Elem	5.00%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0595 Clinton Elem	0.0489	0.0467	0.0410	0.0397	5.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0595 Clinton 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		
	0595 Clinton Elem	0.0489	0.0467	0.0410	0.0397	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0595 Clinton Elem					4.30%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0703 Clinton Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				4.30%	<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

#### 32 Missoula 0704 Swan Valley Elementary

#### 0596 Swan 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	209,614.42	209,614.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	591.20	591.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,364.56	2,364.56	0.00	0.00	0.00	0.00
222X Educational Media Services	1,051.84	1,051.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,328.68	48,328.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,871.70	32,871.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	83,752.32	83,752.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	84,704.29	84,704.29	0.00	0.00	0.00	0.00
31XX Food Services	1,130.33	1,130.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,010.00	2,010.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,068.50	3,068.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,500.00	0.00	0.00	11,500.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,385.14	0.00	0.00	4,385.14	0.00	0.00
<b>Totals</b>	485,372.98	469,487.84	0.00	15,885.14	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>	485,372.98					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0704 Swan Valley Elementary

Line A	Indirect/Direct	0.00 /	469,487.84	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **		
LE 0596 Swan Valley Elem									
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015	
				0596 Swan Valley Elem	0.0043	0.0019	0.0012	0.0014	0.00%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015	
				0596 Swan Valley Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014		
				0596 Swan Valley Elem	0.0043	0.0019	0.0012	0.0014	<input type="text"/>
Line E Five Year Average with 5% Discount	LE						2015	LE Reclassified Rate	
				0596 Swan Valley Elem			0.17%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate	
			0704 Swan Valley Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>			0.17%	<input type="text"/>	
				This same rate is applied to both EL and HS in the same SS.					

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0705 Seeley Lake Elementary

#### 0597 Seeley Lake 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	1,175,836.11	1,175,836.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	100,725.37	100,725.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,013.46	12,013.46	0.00	0.00	0.00	0.00
222X Educational Media Services	27,852.91	27,852.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,275.77	118,275.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,787.38	5,787.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	114,580.52	0.00	114,580.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	164,687.81	164,687.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	95,970.09	95,970.09	0.00	0.00	0.00	0.00
31XX Food Services	99,525.47	99,525.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,784.61	31,784.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,400.00	0.00	0.00	11,400.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,595.16	0.00	0.00	27,595.16	0.00	0.00
9999 Undistributed	318.60	318.60	0.00	0.00	0.00	0.00
<b>Totals</b>	1,986,353.26	1,832,777.58	114,580.52	38,995.16	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>	1,986,353.26					

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

#### 32 Missoula 0705 Seeley Lake Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0597 Seeley Lake Elem	6.25%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0597 Seeley Lake Elem	0.0738	0.0716
Line C Approved Indirect Cost Rates	LE	2011	2012
	0597 Seeley Lake Elem	0.0788	0.0677
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	0597 Seeley Lake Elem	0.0788	0.0716
Line E Five Year Average with 5% Discount	LE	2015	LE Reclassified Rate
	0597 Seeley Lake Elem	6.66%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)			SS Reclassified Rate
0705 Seeley Lake Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	6.66%	<input type="text"/>
	This same rate is applied to both EL and HS in the same SS.		

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0706 Frenchtown K-12 Schools

#### 0599 Frenchtown K-12 Schools

			Excluded Costs			
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,342,054.58	5,342,054.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	640,491.41	640,491.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	250,243.09	250,243.09	0.00	0.00	0.00	0.00
222X Educational Media Services	233,634.34	233,634.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	196,891.48	196,891.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	586,085.33	586,085.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	524,975.70	24,439.39	500,536.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,277,761.54	1,277,761.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	496,100.62	426,900.62	0.00	69,200.00	0.00	0.00
31XX Food Services	608,399.45	608,399.45	0.00	0.00	0.00	0.00
33XX Community Services	37,100.23	37,100.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	56,614.94	56,614.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	310,740.20	310,740.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	58,592.89	0.00	0.00	58,592.89	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	9,180.82	0.00	0.00	0.00	9,180.82	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	305,685.36	0.00	0.00	305,685.36	0.00	0.00
<b>Totals</b>	10,934,551.98	9,991,356.60	500,536.31	433,478.25	9,180.82	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>	10,934,551.98					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2014-15 Using FY13 Expenditures

#### 32 Missoula 0706 Frenchtown K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
<b>LE 0599 Frenchtown K-12 Schools</b> Indirect/Direct      500,536.31 /    9,991,356.60	5.01%	<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>
	0599 Frenchtown K-12 Schools	0.0565	0.0522	0.0566	0.0602	5.01%
<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>
	0599 Frenchtown K-12 Schools	0.0989	0.0597	0.0572	0.0602	<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>	
	0599 Frenchtown K-12 Schools	0.0989	0.0597	0.0572	0.0602	<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>
	0599 Frenchtown K-12 Schools				6.20%	<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>
0706 Frenchtown K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				6.20%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.					

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