



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 0583 Missoula 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	25,772,026.20	25,756,405.14	15,621.06	0.00	0.00	0.00
21XX Support Services - Students	2,976,164.31	2,976,164.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	626,187.30	626,187.30	0.00	0.00	0.00	0.00
222X Educational Media Services	1,156,805.88	1,156,805.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	629,934.86	623,378.86	0.00	6,556.00	0.00	0.00
24XX Support Services - School Administration	2,424,425.49	2,424,425.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	763,731.07	1,205.25	762,525.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,675,490.49	3,671,860.49	0.00	3,630.00	0.00	0.00
27XX Student Transportation Services	2,790,313.96	2,790,313.96	0.00	0.00	0.00	0.00
31XX Food Services	1,927,171.94	1,927,171.94	0.00	0.00	0.00	0.00
32XX Enterprise Services	288,631.00	288,631.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,541.86	24,541.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,755.40	56,755.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	236,652.61	162,451.61	XXXXXXXXXXXX	74,201.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	205,199.91	205,199.91	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	43,554,032.28	42,691,498.40	778,146.88	84,387.00	0.00	0.00

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 0583 Missoula Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	43,554,032.28					
			Preliminary Rate		Adjusted Rate	
Line A Preliminary Indirect Cost Rate [C divided by B] 778,146.88/42,691,498.40			1.82%		%	
Line B Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]					%	
Line C Carry Forward Adjustment:						
C1 Enter greater of line A or B			1.82%		%	
C2 Enter FY09 rate (2.80%) or 0.00% if no FY09 rate			2.80%		2.80%	
If C2 is -0-, enter -0-, otherwise subtract C2 from C1			-0.98%		%	
Line D Final Rate After Carry Forward Adjustment						
Line A or B plus/minus Line C						
If Line D is negative, enter -0-						
		Your Preliminary Rate Is	0.84%		%	

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	24,004,435.92	23,952,169.91	40,351.95	11,914.06	0.00	0.00
21XX Support Services - Students	2,909,613.06	2,909,613.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	428,423.85	428,423.85	0.00	0.00	0.00	0.00
222X Educational Media Services	723,890.10	723,890.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	533,459.58	528,095.58	0.00	5,364.00	0.00	0.00
24XX Support Services - School Administration	1,999,774.83	1,999,774.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	662,064.99	986.61	661,078.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,802,658.33	3,802,658.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,966,373.21	1,966,373.21	0.00	0.00	0.00	0.00
31XX Food Services	963,931.78	961,731.78	0.00	2,200.00	0.00	0.00
32XX Enterprise Services	301,829.65	301,829.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	341,263.99	339,822.95	0.00	1,441.04	0.00	0.00
35XX Extracurricular - Athletics	1,265,404.74	1,265,404.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	159,182.95	134,153.12	XXXXXXXXXXXX	25,029.83	0.00	0.00
62XX Resources Transferred to Other School Districts or	35,378.16	34,452.16	XXXXXXXXXXXX	926.00	0.00	0.00
Totals	40,097,685.14	39,349,379.88	701,430.33	46,874.93	0.00	0.00

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 0584 Missoula H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	40,097,685.14					
			Preliminary Rate		Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 701,430.33/39,349,379.88		1.78%		%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		1.78%		%	
	C2 Enter FY09 rate (2.89%) or 0.00% if no FY09 rate		2.89%		2.89%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-1.11%		%	
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
		Your Preliminary Rate Is	0.67%		%	

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



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	5,844,769.53	5,844,769.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	696,331.12	696,331.12	0.00	0.00	0.00	0.00
222X Educational Media Services	574,631.97	571,706.92	0.00	2,925.05	0.00	0.00
23XX Support Services - General Administration	337,111.87	329,116.87	0.00	7,995.00	0.00	0.00
24XX Support Services - School Administration	684,820.67	684,820.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,612.65	0.00	93,612.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,040,142.69	966,817.00	0.00	73,325.69	0.00	0.00
27XX Student Transportation Services	684,533.47	684,533.47	0.00	0.00	0.00	0.00
31XX Food Services	483,436.37	483,436.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,128.26	43,128.26	0.00	0.00	0.00	0.00
Totals	10,482,518.60	10,304,660.21	93,612.65	84,245.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	10,482,518.60	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 93,612.65/10,304,660.21		0.91%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.91%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	Your Preliminary Rate Is		0.91%	%		

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	2,885,857.71	2,885,319.81	537.90	0.00	0.00	0.00
21XX Support Services - Students	102,123.11	102,123.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,371.02	4,371.02	0.00	0.00	0.00	0.00
222X Educational Media Services	198,806.26	198,806.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	172,051.56	172,051.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	225,679.26	225,679.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	112,419.59	0.00	112,419.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	446,169.76	446,169.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	182,296.65	87,296.65	0.00	95,000.00	0.00	0.00
31XX Food Services	266,776.86	264,812.01	1,964.85	0.00	0.00	0.00
34XX Extracurricular - Activities	10.62	10.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,094.89	12,094.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,931.63	0.00	XXXXXXXXXX	12,931.63	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	96,024.00	0.00	XXXXXXXXXX	0.00	96,024.00	0.00
5XXX Debt Service	13,892.75	13,892.75	XXXXXXXXXX	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	136,588.97	0.00	XXXXXXXXXX	136,588.97	0.00	0.00
Totals	4,868,094.64	4,412,627.70	114,922.34	244,520.60	96,024.00	0.00

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 0588 Lolo Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,868,094.64					
			Preliminary Rate		Adjusted Rate	
Line A Preliminary Indirect Cost Rate [C divided by B] 114,922.34/4,412,627.70			2.60%		%	
Line B Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]					%	
Line C Carry Forward Adjustment:						
C1 Enter greater of line A or B			2.60%		%	
C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate			0.00%		0.00%	
If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%		%	
Line D Final Rate After Carry Forward Adjustment						
Line A or B plus/minus Line C						
If Line D is negative, enter -0-						
		Your Preliminary Rate Is	2.60%		%	

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	573,827.93	573,441.77	386.16	0.00	0.00	0.00
221X Improvement of Instruction Services	504.89	504.89	0.00	0.00	0.00	0.00
222X Educational Media Services	1,455.00	1,455.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,723.84	7,723.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	85,439.48	85,439.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,475.39	0.00	34,709.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,836.59	114,836.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,643.96	99,643.96	0.00	0.00	0.00	0.00
31XX Food Services	49,365.63	49,365.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	22,854.46	0.00	XXXXXXXXXX	22,854.46	0.00	0.00
Totals	996,127.17	932,411.16	35,095.55	22,854.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	996,127.17					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 35,095.55/932,411.16		3.76%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		3.76%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	Your Preliminary Rate Is		3.76%	%		

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



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	1,539,605.07	1,539,605.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	142,007.51	142,007.51	0.00	0.00	0.00	0.00
222X Educational Media Services	243,669.78	243,669.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,034.97	101,034.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,996.37	83,996.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,279.09	0.00	52,279.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	339,608.92	334,408.92	0.00	5,200.00	0.00	0.00
27XX Student Transportation Services	170,251.85	170,251.85	0.00	0.00	0.00	0.00
31XX Food Services	197,043.10	197,043.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,160.89	1,160.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,904.66	32,904.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	60,609.48	0.00	XXXXXXXXXXXX	60,609.48	0.00	0.00
62XX Resources Transferred to Other School Districts or	67,915.69	0.00	XXXXXXXXXXXX	67,915.69	0.00	0.00
Totals	3,032,087.38	2,846,083.12	52,279.09	133,725.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	3,032,087.38					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 52,279.09/2,846,083.12		1.84%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		1.84%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		1.84%	%		

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	261,983.32	261,983.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,553.52	2,553.52	0.00	0.00	0.00	0.00
222X Educational Media Services	1,435.84	1,435.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,475.55	5,475.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,800.24	20,800.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,868.00	0.00	21,868.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	53,937.89	53,937.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	56,138.99	56,138.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,824.50	0.00	XXXXXXXXXX	32,824.50	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,434.74	0.00	XXXXXXXXXX	7,434.74	0.00	0.00
Totals	464,452.59	402,325.35	21,868.00	40,259.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	464,452.59	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Line A	Preliminary Indirect Cost Rate [C divided by B] 21,868.00/402,325.35		5.44%	Adjusted Rate		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:			%		
	C1 Enter greater of line A or B		5.44%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment			%		
	Line A or B plus/minus Line C			%		
	If Line D is negative, enter -0-			%		
	Your Preliminary Rate Is		5.44%	%		

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	898,863.44	896,284.97	0.00	2,578.47	0.00	0.00
21XX Support Services - Students	43,000.70	43,000.70	0.00	0.00	0.00	0.00
222X Educational Media Services	1,497.00	1,497.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	42,774.01	42,774.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	80,588.51	80,588.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,895.88	0.00	2,895.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	107,532.17	107,532.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	80,613.80	80,613.80	0.00	0.00	0.00	0.00
31XX Food Services	66,137.29	66,137.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	33,382.82	0.00	XXXXXXXXXX	33,382.82	0.00	0.00
Totals	1,357,285.62	1,318,428.45	2,895.88	35,961.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	1,357,285.62	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,895.88/1,318,428.45		0.22%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.22%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		Your Preliminary Rate Is	0.22%	%		

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	2,196,268.22	2,196,268.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	193,886.23	193,886.23	0.00	0.00	0.00	0.00
222X Educational Media Services	145,121.58	145,121.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	175,020.39	175,020.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	209,210.37	209,210.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	108,188.59	0.00	103,534.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	345,670.14	261,700.63	0.00	83,969.51	0.00	0.00
27XX Student Transportation Services	116,153.29	116,153.29	0.00	0.00	0.00	0.00
31XX Food Services	120,314.45	120,314.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,763.57	8,763.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,729.18	8,729.18	0.00	0.00	0.00	0.00
Totals	3,627,326.01	3,435,167.91	103,534.62	83,969.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	3,627,326.01	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 103,534.62/3,435,167.91		3.01%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		3.01%	%		
	C2 Enter FY09 rate (4.36%) or 0.00% if no FY09 rate		4.36%	4.36%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-1.35%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		Your Preliminary Rate Is	1.66%	%	

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



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	86,785.42	86,745.43	0.00	39.99	0.00	0.00
23XX Support Services - General Administration	18,867.57	18,867.57	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,679.18	40,679.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	242.20	242.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,045.96	0.00	XXXXXXXXXX	1,045.96	0.00	0.00
Totals	147,620.33	146,534.38	0.00	1,085.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	147,620.33					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/146,534.38		0.00%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		Your Preliminary Rate Is	0.00%	%		

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	945,152.75	945,152.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,641.26	34,641.26	0.00	0.00	0.00	0.00
222X Educational Media Services	47,430.46	47,430.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,136.00	174,136.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,742.13	35,742.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	86,086.80	0.00	78,692.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	132,362.14	132,362.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	117,157.46	117,157.46	0.00	0.00	0.00	0.00
31XX Food Services	108,426.50	108,426.50	0.00	0.00	0.00	0.00
32XX Enterprise Services	174.83	174.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,966.61	13,966.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	160,486.00	0.00	XXXXXXXXXXXX	160,486.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	69,297.69	0.00	XXXXXXXXXXXX	69,297.69	0.00	0.00
Totals	1,925,060.63	1,609,190.14	78,692.82	229,783.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,925,060.63					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 78,692.82/1,609,190.14		4.89%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		4.89%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		4.89%	%		

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	246,515.44	244,415.03	2,100.41	0.00	0.00	0.00
221X Improvement of Instruction Services	3,032.86	3,032.86	0.00	0.00	0.00	0.00
222X Educational Media Services	10,470.57	10,470.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,676.64	32,676.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,380.06	30,380.06	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	83,194.98	83,194.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	82,610.14	82,610.14	0.00	0.00	0.00	0.00
31XX Food Services	1,040.06	1,040.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,722.78	2,722.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,012.80	2,012.80	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,214.00	0.00	XXXXXXXXXX	5,214.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	20,531.41	0.00	XXXXXXXXXX	20,531.41	0.00	0.00
Totals	520,401.74	492,555.92	2,100.41	25,745.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	520,401.74					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,100.41/492,555.92		0.43%	Adjusted Rate		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:			%		
	C1 Enter greater of line A or B		0.43%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment			%		
	Line A or B plus/minus Line C			%		
	If Line D is negative, enter -0-.		Your Preliminary Rate Is 0.43%	%		

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



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 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	1,008,174.69	1,008,174.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,025.29	1,025.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,332.47	24,332.47	0.00	0.00	0.00	0.00
222X Educational Media Services	8,058.15	8,058.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,976.73	105,976.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	114,546.97	0.00	114,546.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	174,408.24	174,408.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	103,880.18	103,880.18	0.00	0.00	0.00	0.00
31XX Food Services	99,310.28	99,310.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,394.97	26,394.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,545.00	0.00	XXXXXXXXXX	51,545.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	30,564.86	0.00	XXXXXXXXXX	30,564.86	0.00	0.00
Totals	1,748,217.83	1,551,561.00	114,546.97	82,109.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,748,217.83					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 114,546.97/1,551,561.00		7.38%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		7.38%	%		
	C2 Enter FY09 rate (5.96%) or 0.00% if no FY09 rate		5.96%	5.96%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		1.42%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		8.80%	%		

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



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 0599 Frenchtown K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,430,315.47	5,430,313.62	1.85	0.00	0.00	0.00
21XX Support Services - Students	737,084.64	737,084.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	60,292.11	60,292.11	0.00	0.00	0.00	0.00
222X Educational Media Services	280,668.67	280,668.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	199,886.65	199,886.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	635,353.81	615,155.41	208.40	19,990.00	0.00	0.00
25XX Support Services - Business	557,049.94	0.00	539,388.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,111,440.51	1,089,401.09	87.83	21,951.59	0.00	0.00
27XX Student Transportation Services	665,499.69	391,251.52	836.17	273,412.00	0.00	0.00
31XX Food Services	501,536.45	499,529.13	2,007.32	0.00	0.00	0.00
33XX Community Services	2,356.40	2,356.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	42,166.49	42,160.98	5.51	0.00	0.00	0.00
35XX Extracurricular - Athletics	267,544.83	253,890.32	18.41	13,636.10	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,348.41	0.00	XXXXXXXXXX	25,348.41	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	4,999.92	0.00	XXXXXXXXXX	0.00	4,999.92	0.00
62XX Resources Transferred to Other School Districts or	196,240.74	0.00	XXXXXXXXXX	196,240.74	0.00	0.00
Totals	10,717,784.73	9,601,990.54	542,553.83	550,578.84	4,999.92	0.00

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 0599 Frenchtown K-12 Schools						
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX				XXXXXXXXXX	XXXX
Adjusted Totals	10,717,784.73					
			Preliminary Rate		Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 542,553.83/9,601,990.54			5.65%	%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			5.65%	%	
	C2 Enter FY09 rate (1.41%) or 0.00% if no FY09 rate			1.41%	1.41%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			4.24%	%	
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		Your Preliminary Rate Is	9.89%		%	

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

32 Missoula 9698 Missoula Area Education Coop

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	110,585.83	110,585.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	249,009.78	249,009.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	15,697.60	15,697.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,915.03	0.00	9,574.66	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	226,911.91	0.00	XXXXXXXXXX	226,911.91	0.00	0.00
62XX Resources Transferred to Other School Districts or	650,000.00	0.00	XXXXXXXXXX	650,000.00	0.00	0.00
Totals	1,276,120.15	375,293.21	9,574.66	876,911.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,276,120.15					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 9,574.66/375,293.21		2.55%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.55%	%		
	C2 Enter FY09 rate () or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		Your Preliminary Rate Is	2.55%	%		

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