



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0692 Missoula Co Public Schls

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 | 27,859,632.50 | 27,855,128.50 | 0.00 | 4,504.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 3,309,873.42 | 3,309,873.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 822,834.25 | 822,834.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 1,159,121.44 | 1,159,121.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 712,134.25 | 712,134.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 2,463,211.57 | 2,463,211.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 708,837.35 | 0.00 | 708,837.35 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 3,753,219.92 | 3,753,219.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 3,122,782.70 | 3,122,782.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 2,062,840.99 | 2,062,840.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32XX Enterprise Services | 331,373.00 | 331,373.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 24,618.81 | 24,618.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 39,595.74 | 39,595.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 143,746.23 | 0.00 | 0.00 | 143,746.23 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 182,829.56 | 182,829.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 46,696,651.73 | 45,839,564.15 | 708,837.35 | 148,250.23 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 46,696,651.73 | | | | | |

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 FY2012-13 Using FY11 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 | 23,557,372.42 | 23,522,639.11 | 0.00 | 34,733.31 | 0.00 | 0.00 |
| 21XX Support Services - Students | 4,333,844.99 | 4,333,844.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 548,534.38 | 548,534.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 778,863.03 | 778,863.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 586,630.50 | 586,630.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 2,082,419.48 | 2,082,419.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 620,030.90 | 0.00 | 620,030.90 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 3,953,587.49 | 3,953,587.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 2,154,293.13 | 2,154,293.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 858,208.46 | 858,208.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32XX Enterprise Services | 342,180.60 | 342,180.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 9,870.00 | 9,870.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 366,640.39 | 351,789.04 | 0.00 | 14,851.35 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 1,263,604.20 | 1,263,604.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 66,589.26 | 66,589.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 41,522,669.23 | 40,853,053.67 | 620,030.90 | 49,584.66 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 41,522,669.23 | | | | | |

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 FY2012-13 Using FY11 Expenditures

32 Missoula 0692 Missoula Co Public Schls

| Line A | | | | 2013 Calculated Rate | 2013 Reclassified Rate * | Requested Reclassified Rate ** | |
|---|------------------------------|-------------------------------|----------------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------------|
| | LE 0583 Missoula Elem | Indirect/Direct | 708,837.35 / 45,839,564.15 | 1.55% | <input type="text"/> | | |
| | LE 0584 Missoula H S | Indirect/Direct | 620,030.90 / 40,853,053.67 | 1.52% | <input type="text"/> | | |
| Line B Preliminary Indirect Cost Rates | LE | | 2009 | 2010 | 2011 | 2012 | 2013 |
| | | 0583 Missoula Elem | 0.0197 | 0.0188 | 0.0182 | 0.0177 | 1.55% |
| | | 0584 Missoula H S | 0.0171 | 0.0176 | 0.0178 | 0.0175 | 1.52% |
| Line C Approved Indirect Cost Rates | LE | | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 |
| | | 0583 Missoula Elem | 0.0280 | 0.0378 | 0.0383 | 0.0329 | <input type="text"/> |
| | | 0584 Missoula H S | 0.0289 | 0.0367 | 0.0347 | 0.0315 | <input type="text"/> |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | | 2009 | 2010 | 2011 | 2012 | |
| | | 0583 Missoula Elem | 0.0280 | 0.0378 | 0.0383 | 0.0329 | <input type="text"/> |
| | | 0584 Missoula H S | 0.0289 | 0.0367 | 0.0347 | 0.0315 | <input type="text"/> |
| Line E Five Year Average with 5% Discount | LE | | | | | 2013 | LE Reclassified Rate |
| | | 0583 Missoula Elem | | | | 2.90% | <input type="text"/> |
| | | 0584 Missoula H S | | | | 2.79% | <input type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | | SS Reclassified Rate |
| | | 0692 Missoula Co Public Schls | | | | 2.85% | <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 FY2012-13 Using FY11 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 FY2012-13 Using FY11 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 | 6,314,287.70 | 6,314,287.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 754,583.88 | 754,583.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 3,861.00 | 3,861.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 613,491.67 | 613,491.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 344,644.74 | 344,644.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 710,960.39 | 710,960.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 117,001.95 | 0.00 | 117,001.95 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 1,105,841.37 | 1,105,841.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 734,973.58 | 734,973.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 515,483.57 | 515,483.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 52,880.42 | 52,880.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 11,101.50 | 0.00 | 0.00 | 11,101.50 | 0.00 | 0.00 |
| Totals | 11,279,111.77 | 11,151,008.32 | 117,001.95 | 11,101.50 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 11,279,111.77 | | | | | |

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0694 Hellgate Elementary

| Line A | Indirect/Direct | 117,001.95 / 11,151,008.32 | 2013 Calculated Rate | 1.05% | 2013 Reclassified Rate * | Requested Reclassified Rate ** |
|---|--------------------------|---|-------------------------|-------------|--|---|
| LE 0586 Hellgate Elem | | | | | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 |
| | 0586 Hellgate Elem | 0.0103 | 0.0098 | 0.0091 | 0.0088 | 1.05% |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 |
| | 0586 Hellgate 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 | 2009 | 2010 | 2011 | 2012 | |
| | 0586 Hellgate Elem | 0.0103 | 0.0098 | 0.0091 | 0.0088 | <input style="width: 60px; height: 20px;" type="text"/> |
| Line E Five Year Average with 5% Discount | LE | | | | 2013 | LE Reclassified Rate |
| | 0586 Hellgate Elem | | | | 0.92% | <input style="width: 60px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate |
| | 0694 Hellgate Elementary | Your Preliminary Rate by School System (SS) is: | | | 0.92% | <input style="width: 60px; 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 FY2012-13 Using FY11 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 | 3,038,804.93 | 3,038,804.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 159,435.68 | 159,435.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 29,581.89 | 29,581.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 157,503.61 | 152,231.99 | 0.00 | 5,271.62 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 196,340.13 | 196,340.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 287,236.32 | 287,236.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 127,755.56 | 0.00 | 127,755.56 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 514,111.88 | 485,238.88 | 0.00 | 28,873.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 100,653.66 | 100,653.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 284,679.21 | 284,679.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 701,921.24 | 0.00 | 0.00 | 701,921.24 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 96,296.19 | 0.00 | 0.00 | 96,296.19 | 0.00 | 0.00 |
| Totals | 5,694,320.30 | 4,734,202.69 | 127,755.56 | 832,362.05 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 5,694,320.30 | | | | | |

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 FY2012-13 Using FY11 Expenditures

32 Missoula 0696 Lolo Elementary

| Line A | Indirect/Direct | 127,755.56 / | 4,734,202.69 | 2013 Calculated Rate | 2013 Reclassified Rate * | Requested Reclassified Rate ** | |
|---|---|--|--------------|-------------------------|--|--|--|
| LE 0588 Lolo Elem | | | | 2.70% | <input style="width: 100px; height: 20px;" type="text"/> | | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 | |
| | 0588 Lolo Elem | 0.0297 | 0.0277 | 0.0260 | 0.0260 | 2.70% | |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 | |
| | 0588 Lolo 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 | 2009 | 2010 | 2011 | 2012 | | |
| | 0588 Lolo Elem | 0.0297 | 0.0277 | 0.0260 | 0.0260 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line E Five Year Average with 5% Discount | LE | | | | | 2013 | LE Reclassified Rate |
| | 0588 Lolo Elem | | | | | 2.59% | <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: | | | | 2.59% | <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 FY2012-13 Using FY11 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 | 602,252.09 | 602,252.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 1,974.37 | 1,974.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 1,634.00 | 1,634.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 95,906.83 | 95,906.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 45,397.71 | 7,238.59 | 38,159.12 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 94,584.30 | 94,584.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 103,092.33 | 103,092.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 59,096.02 | 59,096.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 1,488.92 | 1,488.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 24,584.49 | 0.00 | 0.00 | 24,584.49 | 0.00 | 0.00 |
| Totals | 1,030,011.06 | 967,267.45 | 38,159.12 | 24,584.49 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXXX | XXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,030,011.06 | | | | | |

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0697 Potomac Elementary

| Line A | Indirect/Direct | 38,159.12 / | 967,267.45 | 2013 Calculated Rate | 2013 Reclassified Rate * | Requested Reclassified Rate ** |
|---|---|-------------|-------------|-------------------------|--|--|
| LE 0589 Potomac Elem | | | | 3.95% | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 |
| | 0589 Potomac Elem | 0.0328 | 0.0215 | 0.0376 | 0.0370 | 3.95% |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 |
| | 0589 Potomac 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 | 2009 | 2010 | 2011 | 2012 | |
| | 0589 Potomac Elem | 0.0328 | 0.0215 | 0.0376 | 0.0370 | <input style="width: 100px; height: 20px;" type="text"/> |
| Line E Five Year Average with 5% Discount | LE | | | | 2013 | LE Reclassified Rate |
| | 0589 Potomac Elem | | | | 3.20% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate |
| | 0697 Potomac Elementary | | | | Your Preliminary Rate by School System (SS) is: | <input style="width: 100px; height: 20px;" type="text"/> |
| | This same rate is applied to both EL and HS in the same SS. | | | | | 3.20% |

* 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 FY2012-13 Using FY11 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 | 1,814,851.52 | 1,814,851.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 211,086.99 | 211,086.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 185,070.88 | 185,070.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 128,859.21 | 128,859.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 74,560.74 | 74,560.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 57,013.27 | 0.00 | 57,013.27 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 275,501.03 | 275,501.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 188,338.83 | 188,338.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 212,047.90 | 191,462.11 | 0.00 | 20,585.79 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 4,131.58 | 4,131.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 35,750.89 | 35,750.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 182,559.00 | 0.00 | 0.00 | 182,559.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 69,023.41 | 0.00 | 0.00 | 69,023.41 | 0.00 | 0.00 |
| Totals | 3,438,795.25 | 3,109,613.78 | 57,013.27 | 272,168.20 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 3,438,795.25 | | | | | |

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0698 Bonner Elementary

| Line A | Indirect/Direct | 57,013.27 / | 3,109,613.78 | 2013 Calculated Rate | 2013 Reclassified Rate * | Requested Reclassified Rate ** | |
|---|---|--|--------------|-------------------------|--|--|--|
| LE 0590 Bonner Elem | | | | 1.83% | <input style="width: 100px; height: 20px;" type="text"/> | | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 | |
| | 0590 Bonner Elem | 0.0199 | 0.0199 | 0.0184 | 0.0200 | 1.83% | |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 | |
| | 0590 Bonner Elem | 0.0000 | 0.0000 | 0.0184 | 0.0200 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | | |
| | 0590 Bonner Elem | 0.0199 | 0.0199 | 0.0184 | 0.0200 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line E Five Year Average with 5% Discount | LE | | | | | 2013 | LE Reclassified Rate |
| | 0590 Bonner Elem | | | | | 1.83% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate | |
| | 0698 Bonner Elementary | Your Preliminary Rate by School System (SS) is: | | | | 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 FY2012-13 Using FY11 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 | 313,827.50 | 308,171.50 | 0.00 | 5,656.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 526.63 | 526.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 2,129.21 | 2,129.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 3,351.49 | 3,351.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 25,629.95 | 25,629.95 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 24,439.18 | 0.00 | 24,439.18 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 59,701.93 | 59,701.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 63,677.77 | 63,677.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 8,845.66 | 0.00 | 0.00 | 8,845.66 | 0.00 | 0.00 |
| Totals | 503,129.32 | 463,188.48 | 24,439.18 | 15,501.66 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXXX | XXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 503,129.32 | | | | | |

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 FY2012-13 Using FY11 Expenditures

32 Missoula 0699 Woodman Elementary

| Line A | Indirect/Direct | 24,439.18 / | 463,188.48 | 2013 Calculated Rate | 2013 Reclassified Rate * | Requested Reclassified Rate ** | |
|---|-------------------------|---|-------------|-------------------------|--|--|--|
| LE 0591 Woodman Elem | | | | 5.28% | <input style="width: 100px; height: 20px;" type="text"/> | | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 | |
| | 0591 Woodman Elem | 0.0681 | 0.0730 | 0.0544 | 0.0527 | 5.28% | |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 | |
| | 0591 Woodman 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 | 2009 | 2010 | 2011 | 2012 | | |
| | 0591 Woodman Elem | 0.0681 | 0.0730 | 0.0544 | 0.0527 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line E Five Year Average with 5% Discount | LE | | | | | 2013 | LE Reclassified Rate |
| | 0591 Woodman Elem | | | | | 5.72% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | | SS Reclassified Rate |
| | 0699 Woodman Elementary | Your Preliminary Rate by School System (SS) is: | | | | 5.72% | <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 FY2012-13 Using FY11 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 | 853,118.19 | 849,112.19 | 0.00 | 4,006.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 176,075.89 | 176,075.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 17,898.45 | 17,898.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 2,766.35 | 2,766.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 69,827.41 | 69,827.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 81,981.46 | 81,981.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 51,969.52 | 0.00 | 51,969.52 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 118,153.31 | 118,153.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 90,729.79 | 90,729.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 90,014.38 | 90,014.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 2,394.97 | 2,394.97 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 5,059.83 | 5,059.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 38,775.10 | 0.00 | 0.00 | 38,775.10 | 0.00 | 0.00 |
| Totals | 1,598,764.65 | 1,504,014.03 | 51,969.52 | 42,781.10 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,598,764.65 | | | | | |

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0700 DeSmet Elementary

| Line A | Indirect/Direct | 51,969.52 / | 1,504,014.03 | 2013 Calculated Rate | 2013 Reclassified Rate * | Requested Reclassified Rate ** |
|--|------------------------|-------------|--------------|-------------------------|--|--|
| LE 0592 DeSmet Elem | | | | 3.46% | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 |
| | 0592 DeSmet Elem | 0.0084 | 0.0000 | 0.0022 | 0.0393 | 3.46% |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 |
| | 0592 DeSmet 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 | 2009 | 2010 | 2011 | 2012 | |
| | 0592 DeSmet Elem | 0.0084 | 0.0000 | 0.0022 | 0.0393 | <input style="width: 100px; height: 20px;" type="text"/> |
| Line E Five Year Average with 5% Discount | LE | | | | 2013 | LE Reclassified Rate |
| | 0592 DeSmet Elem | | | | 1.61% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate |
| | 0700 DeSmet Elementary | | | | 1.61% | <input style="width: 100px; height: 20px;" type="text"/> |

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

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0701 Target Range Elementary

0593 Target Range Elem

| Expenditure Function | Excluded Costs | | | | | |
|--|--------------------|------------------------------|----------------|----------------|----------------|-------|
| | Total Expenditures | Direct and Unallowable Costs | Indirect Costs | Capital Outlay | Debt Financing | Other |
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 1XXX Instruction | 2,627,803.97 | 2,627,803.97 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 233,117.94 | 233,117.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 83,861.62 | 83,861.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 143,353.52 | 143,353.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 204,821.08 | 204,821.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 120,481.42 | 11,586.12 | 108,895.30 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 368,839.10 | 278,171.38 | 0.00 | 90,667.72 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 121,737.44 | 121,737.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 152,504.65 | 137,760.29 | 0.00 | 14,744.36 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 8,657.33 | 8,657.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 8,817.40 | 8,817.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 4,073,995.47 | 3,859,688.09 | 108,895.30 | 105,412.08 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 4,073,995.47 | | | | | |

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0701 Target Range Elementary

| Line A | 2013 Calculated Rate | 2013 Reclassified Rate * | Requested Reclassified Rate ** | | | | |
|---|--|---|--|-------------|-------------|--|--|
| LE 0593 Target Range Elem | Indirect/Direct 108,895.30 / 3,859,688.09 2.82% | <input style="width: 100px; height: 20px;" type="text"/> | <input style="width: 100px; height: 20px;" type="text"/> | | | | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 | |
| | 0593 Target Range Elem | 0.0383 | 0.0335 | 0.0301 | 0.0324 | 2.82% | |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 | |
| | 0593 Target Range Elem | 0.0436 | 0.0000 | 0.0377 | 0.0000 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 | |
| | 0593 Target Range Elem | 0.0436 | 0.0335 | 0.0377 | 0.0324 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line E Five Year Average with 5% Discount | LE | | | | | 2013 | LE Reclassified Rate |
| | 0593 Target Range Elem | | | | | 3.33% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate | <input style="width: 100px; height: 20px;" type="text"/> |
| | 0701 Target Range Elementary | Your Preliminary Rate by School System (SS) is: | | | | 3.33% | <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 FY2012-13 Using FY11 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 | 70,251.71 | 70,251.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 19,725.14 | 19,725.14 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 16,692.90 | 16,692.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,315.51 | 0.00 | 0.00 | 1,315.51 | 0.00 | 0.00 |
| Totals | 107,985.26 | 106,669.75 | 0.00 | 1,315.51 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXXXX | | | XXXXXX | XXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXXXX | | | | | |
| Adjusted Totals | 107,985.26 | | | | | |

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 FY2012-13 Using FY11 Expenditures

32 Missoula 0702 Sunset Elementary

| Line A | Indirect/Direct | 0.00 / | 106,669.75 | 2013 Calculated Rate | 0.00% | 2013 Reclassified Rate * | Requested Reclassified Rate ** |
|---|------------------------|---|-------------|-------------------------|-------------|-------------------------------|-----------------------------------|
| LE 0594 Sunset Elem | | | | | | | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 | |
| | 0594 Sunset Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.00% | |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 | |
| | 0594 Sunset Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | | |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | | |
| | 0594 Sunset Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | | |
| Line E Five Year Average with 5% Discount | LE | | | | | 2013 | LE Reclassified Rate |
| | 0594 Sunset Elem | | | | | 0.00% | |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate | |
| | 0702 Sunset Elementary | Your Preliminary Rate by School System (SS) is: | | | | 0.00% | |
| | | 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 FY2012-13 Using FY11 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 | 1,166,597.41 | 1,166,597.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 40,709.19 | 40,709.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 35,234.12 | 35,234.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 186,809.70 | 176,872.70 | 0.00 | 9,937.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 26,361.99 | 26,361.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 90,259.57 | 6,947.30 | 83,312.27 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 169,766.63 | 169,766.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 510,111.16 | 147,516.88 | 0.00 | 362,594.28 | 0.00 | 0.00 |
| 31XX Food Services | 135,885.51 | 128,125.51 | 0.00 | 7,760.00 | 0.00 | 0.00 |
| 32XX Enterprise Services | 348.78 | 348.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 19,347.01 | 19,347.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 78,829.37 | 0.00 | 0.00 | 78,829.37 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 83,080.33 | 0.00 | 0.00 | 83,080.33 | 0.00 | 0.00 |
| Totals | 2,543,340.77 | 1,917,827.52 | 83,312.27 | 542,200.98 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXXXX | | | | | |
| Adjusted Totals | 2,543,340.77 | | | | | |

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0703 Clinton Elementary

| Line A | Indirect/Direct | 83,312.27 / | 1,917,827.52 | 2013 Calculated Rate | 2013 Reclassified Rate * | Requested Reclassified Rate ** | |
|---|-------------------------|---|--------------|-------------------------|--|--|--|
| LE 0595 Clinton Elem | | | | 4.34% | <input style="width: 100px; height: 20px;" type="text"/> | | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 | |
| | 0595 Clinton Elem | 0.0474 | 0.0292 | 0.0489 | 0.0467 | 4.34% | |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 | |
| | 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 | 2009 | 2010 | 2011 | 2012 | | |
| | 0595 Clinton Elem | 0.0474 | 0.0292 | 0.0489 | 0.0467 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line E Five Year Average with 5% Discount | LE | | | | | 2013 | LE Reclassified Rate |
| | 0595 Clinton Elem | | | | | 4.10% | <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 | Your Preliminary Rate by School System (SS) is: | | | 4.10% | <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 FY2012-13 Using FY11 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 | 228,649.67 | 228,649.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,470.15 | 1,470.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 694.72 | 694.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 36,770.95 | 36,770.95 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 33,404.41 | 33,404.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 79,806.81 | 79,806.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 89,068.50 | 89,068.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 968.89 | 968.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 2,216.10 | 2,216.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 1,691.73 | 1,691.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 12,554.72 | 0.00 | 0.00 | 12,554.72 | 0.00 | 0.00 |
| Totals | 487,296.65 | 474,741.93 | 0.00 | 12,554.72 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 487,296.65 | | | | | |

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0704 Swan Valley Elementary

| Line A | Indirect/Direct | 0.00 / | 474,741.93 | 2013 Calculated Rate | 0.00% | 2013 Reclassified Rate * | Requested Reclassified Rate ** |
|---|---|--|-------------|-------------------------|-------------|---|---|
| LE 0596 Swan Valley Elem | | | | | | | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 | |
| | 0596 Swan Valley Elem | 0.0000 | 0.0000 | 0.0043 | 0.0019 | 0.00% | |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 | |
| | 0596 Swan Valley Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | <input style="width: 50px; height: 20px;" type="text"/> | |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 | |
| | 0596 Swan Valley Elem | 0.0000 | 0.0000 | 0.0043 | 0.0019 | <input style="width: 50px; height: 20px;" type="text"/> | |
| Line E Five Year Average with 5% Discount | LE | | | | | 2013 | LE Reclassified Rate |
| | 0596 Swan Valley Elem | | | | | 0.12% | <input style="width: 50px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate | |
| | 0704 Swan Valley Elementary | Your Preliminary Rate by School System (SS) is: | | | | 0.12% | <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 FY2012-13 Using FY11 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 | 1,070,984.30 | 1,070,984.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 19,851.68 | 19,851.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 15,764.63 | 15,764.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 4,755.56 | 4,755.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 88,623.23 | 88,623.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 125,839.58 | 0.00 | 125,839.58 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 163,223.29 | 160,004.82 | 0.00 | 3,218.47 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 99,604.09 | 99,604.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 112,186.58 | 112,186.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 25.60 | 25.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 30,551.48 | 30,551.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 19,274.00 | 0.00 | 0.00 | 19,274.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 29,074.59 | 0.00 | 0.00 | 29,074.59 | 0.00 | 0.00 |
| Totals | 1,779,758.61 | 1,602,351.97 | 125,839.58 | 51,567.06 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,779,758.61 | | | | | |

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 FY2012-13 Using FY11 Expenditures

32 Missoula 0705 Seeley Lake Elementary

| Line A | Indirect/Direct | 125,839.58 / | 1,602,351.97 | 2013 Calculated Rate | 7.85% | 2013 Reclassified Rate * | Requested Reclassified Rate ** |
|--|-----------------------------|---|--------------|-------------------------|--------|--|--|
| LE 0597 Seeley Lake Elem <input style="width: 100px; height: 20px;" type="text"/> | | | | | | | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 | |
| | 0597 Seeley Lake Elem | 0.0569 | 0.0800 | 0.0738 | 0.0716 | 7.85% | |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 | |
| | 0597 Seeley Lake Elem | 0.0596 | 0.0000 | 0.0788 | 0.0677 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | | |
| | 0597 Seeley Lake Elem | 0.0596 | 0.0800 | 0.0788 | 0.0716 | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line E Five Year Average with 5% Discount | LE | | | | | 2013 | LE Reclassified Rate |
| | 0597 Seeley Lake Elem | | | | | 7.00% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate | |
| | 0705 Seeley Lake Elementary | Your Preliminary Rate by School System (SS) is: | | | | 7.00% | <input style="width: 100px; height: 20px;" type="text"/> |
| | | This same rate is applied to both EL and HS in the same SS. | | | | | |

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0706 Frenchtown K-12 Schools

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 | 5,662,150.47 | 5,654,594.47 | 0.00 | 7,556.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 933,469.95 | 933,469.95 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 107,179.07 | 107,179.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 232,975.73 | 232,975.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 266,643.42 | 266,643.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 684,475.16 | 684,475.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 529,693.90 | 16,778.34 | 512,915.56 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 1,361,254.93 | 1,361,254.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 493,371.54 | 405,871.54 | 0.00 | 87,500.00 | 0.00 | 0.00 |
| 31XX Food Services | 574,094.65 | 574,094.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 34,692.66 | 34,692.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 51,911.21 | 51,911.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 275,216.74 | 275,216.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 415,091.56 | 0.00 | 0.00 | 415,091.56 | 0.00 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of Investments | 9,999.84 | 0.00 | 0.00 | 0.00 | 9,999.84 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 350,818.42 | 0.00 | 0.00 | 350,818.42 | 0.00 | 0.00 |
| Totals | 11,983,039.25 | 10,599,157.87 | 512,915.56 | 860,965.98 | 9,999.84 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXX | XXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 11,983,039.25 | | | | | |

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

32 Missoula 0706 Frenchtown K-12 Schools

| Line A | Indirect/Direct | 512,915.56 / | 10,599,157.87 | 2013 Calculated Rate | 2013 Reclassified Rate * | Requested Reclassified Rate ** |
|---|------------------------------|---|---------------|-------------------------|--|--|
| LE 0599 Frenchtown K-12 Schools | | | | 4.84% | <input style="width: 100px; height: 20px;" type="text"/> | |
| Line B Preliminary Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | 2013 |
| | 0599 Frenchtown K-12 Schools | 0.0461 | 0.0447 | 0.0565 | 0.0522 | 4.84% |
| Line C Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | Reclassified Rate 2013 |
| | 0599 Frenchtown K-12 Schools | 0.0141 | 0.0447 | 0.0989 | 0.0597 | <input style="width: 100px; height: 20px;" type="text"/> |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2009 | 2010 | 2011 | 2012 | |
| | 0599 Frenchtown K-12 Schools | 0.0461 | 0.0447 | 0.0989 | 0.0597 | <input style="width: 100px; height: 20px;" type="text"/> |
| Line E Five Year Average with 5% Discount | LE | | | | 2013 | LE Reclassified Rate |
| | 0599 Frenchtown K-12 Schools | | | | 5.66% | <input style="width: 100px; height: 20px;" type="text"/> |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | SS Reclassified Rate |
| | 0706 Frenchtown K-12 Schools | Your Preliminary Rate by School System (SS) is: | | | 5.66% | <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.

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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.

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.