



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 50 Teton 0940 Choteau Public Schools

#### 0883 Choteau 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	1,463,024.83	1,463,024.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	457.35	457.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	193,747.11	193,747.11	0.00	0.00	0.00	0.00
222X Educational Media Services	8,872.34	8,872.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,104.45	60,104.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	142,473.45	142,473.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,361.67	3,280.39	36,081.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	259,337.23	259,337.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	123,778.76	123,778.76	0.00	0.00	0.00	0.00
31XX Food Services	201,450.70	201,450.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,003.23	3,003.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,964.63	26,964.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	26,335.39	0.00	0.00	26,335.39	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,928.77	0.44	0.00	18,928.33	0.00	0.00
<b>Totals</b>	2,567,839.91	2,486,494.91	36,081.28	45,263.72	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,567,839.91					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 50 Teton 0940 Choteau Public Schools

#### 0884 Choteau 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	864,792.67	864,792.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,130.05	5,130.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	39,924.47	39,924.47	0.00	0.00	0.00	0.00
222X Educational Media Services	6,974.90	6,974.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,704.79	54,704.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	107,757.83	107,757.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,744.08	3,280.39	28,463.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	192,694.06	192,694.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	236,730.59	161,730.59	0.00	75,000.00	0.00	0.00
34XX Extracurricular - Activities	18,245.36	18,245.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	89,310.26	89,310.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,446.97	0.00	0.00	13,446.97	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,567.73	0.00	0.00	2,567.73	0.00	0.00
<b>Totals</b>	1,664,023.76	1,544,545.37	28,463.69	91,014.70	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,664,023.76					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 50 Teton 0940 Choteau Public Schools

Line A			2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0883 Choteau Elem	Indirect/Direct	36,081.28 / 2,486,494.91	1.45%	<input type="text"/>	
	LE 0884 Choteau H S	Indirect/Direct	28,463.69 / 1,544,545.37	1.84%	<input type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0883 Choteau Elem	0.0198	0.0185	0.0232	0.0213	1.45%
	0884 Choteau H S	0.0160	0.0174	0.0123	0.0127	1.84%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	0883 Choteau Elem	0.0619	0.0315	0.0451	0.0340	<input type="text"/>
	0884 Choteau H S	0.0245	0.0120	0.0537	0.0383	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0883 Choteau Elem	0.0619	0.0315	0.0451	0.0340	<input type="text"/>
	0884 Choteau H S	0.0245	0.0174	0.0537	0.0383	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0883 Choteau Elem				3.55%	<input type="text"/>
	0884 Choteau H S				2.89%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0940 Choteau Public Schools				3.22%	<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

#### 50 Teton 0940 Choteau Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 50 Teton 0945 Bynum Elementary

0889 Bynum 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	176,001.76	176,001.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,063.98	6,063.98	0.00	0.00	0.00	0.00
222X Educational Media Services	39.48	39.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	442.84	442.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,181.30	1,035.52	8,145.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	30,541.68	30,541.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	12,748.46	12,748.46	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,175.00	0.00	0.00	2,175.00	0.00	0.00
<b>Totals</b>	237,194.50	226,873.72	8,145.78	2,175.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	237,194.50					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 50 Teton 0945 Bynum Elementary

Line A	Indirect/Direct	8,145.78 /	226,873.72	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0889 Bynum Elem				3.59%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0889 Bynum Elem	0.0508	0.0370	0.0362	0.0350	3.59%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0889 Bynum Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0889 Bynum Elem	0.0508	0.0370	0.0362	0.0350		
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0889 Bynum Elem					3.70%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0945 Bynum Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				3.70%	
		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

#### 50 Teton 0946 Fairfield Public Schools

#### 0890 Fairfield 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	1,059,032.80	1,059,032.80	0.00	0.00	0.00	0.00
222X Educational Media Services	76,208.00	76,208.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,043.77	1,043.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	125,264.75	125,264.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	116,034.62	34,231.08	81,803.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	145,660.96	145,660.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	132,147.28	94,897.28	0.00	37,250.00	0.00	0.00
31XX Food Services	24,612.83	24,612.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,690.46	1,690.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,405.06	41,405.06	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	10,610.53	0.00	0.00	0.00	10,610.53	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,180.67	0.00	0.00	3,180.67	0.00	0.00
<b>Totals</b>	1,736,891.73	1,604,046.99	81,803.54	40,430.67	10,610.53	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,736,891.73					

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

#### 50 Teton 0946 Fairfield Public Schools

#### 0891 Fairfield H S

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	861,289.86	851,408.90	0.00	9,880.96	0.00	0.00
222X Educational Media Services	75,047.49	75,047.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	145,189.98	145,189.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	125,469.28	30,939.90	94,529.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	199,272.28	186,915.28	0.00	12,357.00	0.00	0.00
27XX Student Transportation Services	134,288.85	97,038.85	0.00	37,250.00	0.00	0.00
31XX Food Services	201,920.97	201,920.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,937.21	21,937.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	100,600.29	100,600.29	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	10,610.55	0.00	0.00	0.00	10,610.55	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,021.05	0.00	0.00	2,021.05	0.00	0.00
<b>Totals</b>	1,877,647.81	1,710,998.87	94,529.38	61,509.01	10,610.55	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,877,647.81					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 50 Teton 0946 Fairfield Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	<b>LE 0890 Fairfield Elem</b>	Indirect/Direct	81,803.54 / 1,604,046.99	5.10%	<input type="text"/>	
	<b>LE 0891 Fairfield H S</b>	Indirect/Direct	94,529.38 / 1,710,998.87	5.52%	<input type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0890 Fairfield Elem	0.0563	0.0515	0.0624	0.0523	5.10%
	0891 Fairfield H S	0.0436	0.0381	0.0468	0.0437	5.52%

Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	0890 Fairfield Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0891 Fairfield H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
	0890 Fairfield Elem	0.0563	0.0515	0.0624	0.0523	<input type="text"/>
	0891 Fairfield H S	0.0436	0.0381	0.0468	0.0437	<input type="text"/>

Line E Five Year Average with 5% Discount	LE	2013	LE Reclassified Rate
	0890 Fairfield Elem	5.20%	<input type="text"/>
	0891 Fairfield H S	4.32%	<input type="text"/>

Line F Average of LE's contained under one School System Code (SS)	SS Reclassified Rate
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0946 Fairfield Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS.	4.76%	<input type="text"/>
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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 50 Teton 0946 Fairfield Public Schools

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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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 50 Teton 0948 Power Public Schools

#### 0894 Power 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	488,815.58	488,815.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,322.00	13,322.00	0.00	0.00	0.00	0.00
222X Educational Media Services	15,543.13	15,543.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,497.09	51,497.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,211.70	11,211.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,411.02	6,068.47	50,342.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	109,621.55	109,621.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,196.73	57,546.75	0.00	3,649.98	0.00	0.00
31XX Food Services	65,701.22	64,851.22	0.00	850.00	0.00	0.00
34XX Extracurricular - Activities	1,260.95	1,260.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,595.93	21,595.93	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,645.69	0.00	0.00	0.00	5,645.69	0.00
<b>Totals</b>	901,822.59	841,334.37	50,342.55	4,499.98	5,645.69	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	901,822.59					

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 50 Teton 0948 Power Public Schools

#### 0895 Power 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	387,458.01	387,458.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,786.07	6,786.07	0.00	0.00	0.00	0.00
222X Educational Media Services	9,737.15	9,737.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,085.14	52,085.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,211.74	11,211.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,878.05	6,068.47	51,809.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	99,973.51	99,973.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,726.49	32,652.41	0.00	2,074.08	0.00	0.00
31XX Food Services	15,823.61	14,973.61	0.00	850.00	0.00	0.00
34XX Extracurricular - Activities	18,522.16	18,522.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,955.18	56,955.18	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,423.17	0.00	0.00	0.00	5,423.17	0.00
<b>Totals</b>	756,580.28	696,423.45	51,809.58	2,924.08	5,423.17	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	756,580.28					

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

#### 50 Teton 0948 Power Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0894 Power Elem	Indirect/Direct	50,342.55 / 841,334.37	5.98%	<input type="text"/>		
	LE 0895 Power H S	Indirect/Direct	51,809.58 / 696,423.45	7.44%	<input type="text"/>		
<b>Line B</b>	<b>Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
		0894 Power Elem	0.0605	0.0491	0.0447	0.0534	5.98%
		0895 Power H S	0.0822	0.0648	0.0638	0.0677	7.44%
<b>Line C</b>	<b>Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
		0894 Power Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		0895 Power H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D</b>	<b>Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
		0894 Power Elem	0.0605	0.0491	0.0447	0.0534	<input type="text"/>
		0895 Power H S	0.0822	0.0648	0.0638	0.0677	<input type="text"/>
<b>Line E</b>	<b>Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
		0894 Power Elem				5.08%	<input type="text"/>
		0895 Power H S				6.71%	<input type="text"/>
<b>Line F</b>	<b>Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0948 Power Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				5.90%	<input type="text"/>
		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

#### 50 Teton 0948 Power Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 50 Teton 0949 Golden Ridge Elementary

#### 0896 Golden Ridge 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	188,706.84	188,706.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,842.46	1,842.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,533.73	500.00	12,033.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,579.38	20,579.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	24,000.00	24,000.00	0.00	0.00	0.00	0.00
31XX Food Services	11,212.52	11,212.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,722.88	0.00	0.00	1,722.88	0.00	0.00
<b>Totals</b>	260,597.81	246,841.20	12,033.73	1,722.88	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	260,597.81					

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

#### 50 Teton 0949 Golden Ridge Elementary

Line A	Indirect/Direct	12,033.73 /	246,841.20	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0896 Golden Ridge Elem				4.88%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0896 Golden Ridge Elem	0.0352	0.0605	0.0415	0.0475	4.88%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0896 Golden Ridge Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0896 Golden Ridge Elem	0.0352	0.0605	0.0415	0.0475	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0896 Golden Ridge Elem					4.44%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0949 Golden Ridge Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>			4.44%	<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

#### 50 Teton 0951 Pendroy Elementary

#### 0898 Pendroy 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	177,398.78	177,398.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,868.00	5,868.00	0.00	0.00	0.00	0.00
222X Educational Media Services	252.39	252.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,111.98	0.00	16,111.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,110.10	19,110.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	367.50	367.50	0.00	0.00	0.00	0.00
31XX Food Services	48,331.31	48,331.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,614.00	0.00	0.00	3,614.00	0.00	0.00
<b>Totals</b>	271,054.06	251,328.08	16,111.98	3,614.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	271,054.06					

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

#### 50 Teton 0951 Pendroy Elementary

Line A	Indirect/Direct	16,111.98 /	251,328.08	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0898 Pendroy Elem				6.41%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0898 Pendroy Elem	0.0791	0.0814	0.0659	0.0605	6.41%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0898 Pendroy 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		
	0898 Pendroy Elem	0.0791	0.0814	0.0659	0.0605	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0898 Pendroy Elem					6.67%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0951 Pendroy Elementary					6.67%	<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

#### 50 Teton 0953 Greenfield Elementary

#### 0900 Greenfield 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	268,049.48	268,049.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,127.94	7,127.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,583.60	6,583.60	0.00	0.00	0.00	0.00
222X Educational Media Services	6,636.13	6,636.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	35,818.29	35,818.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,479.21	2,289.13	20,190.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	84,489.49	84,489.49	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,978.50	47,978.50	0.00	0.00	0.00	0.00
31XX Food Services	40,065.50	40,065.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	783.01	783.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,000.00	5,000.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,000.00	0.00	0.00	10,000.00	0.00	0.00
<b>Totals</b>	535,011.15	504,821.07	20,190.08	10,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	535,011.15					

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

#### 50 Teton 0953 Greenfield Elementary

Line A	Indirect/Direct	20,190.08 /	504,821.07	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0900 Greenfield Elem				4.00%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0900 Greenfield Elem	0.0405	0.0358	0.0381	0.0250	4.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0900 Greenfield Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0900 Greenfield Elem	0.0405	0.0358	0.0381	0.0250		
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0900 Greenfield Elem					3.41%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0953 Greenfield Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>			3.41%		
		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

#### 50 Teton 1072 Dutton/Brady K-12 Schools

#### 1235 Dutton/Brady 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	1,408,655.97	1,408,655.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,266.96	32,266.96	0.00	0.00	0.00	0.00
222X Educational Media Services	20,468.42	20,468.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	131,659.94	131,659.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	65,695.76	65,695.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,929.41	11,353.27	60,576.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	240,840.96	240,840.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	208,868.42	124,068.42	0.00	84,800.00	0.00	0.00
31XX Food Services	117,645.11	117,645.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,460.38	15,460.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,462.95	49,462.95	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,749.96	0.00	0.00	2,749.96	0.00	0.00
<b>Totals</b>	2,365,704.24	2,217,578.14	60,576.14	87,549.96	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,365,704.24					

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

#### 50 Teton 1072 Dutton/Brady K-12 Schools

Line A	Indirect/Direct	60,576.14 /	2,217,578.14	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 1235 Dutton/Brady K-12 Schools				2.73%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	1235 Dutton/Brady K-12 Schools	0.0223	0.0223	0.0257	0.0261	2.73%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	1235 Dutton/Brady K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	1235 Dutton/Brady K-12 Schools	0.0223	0.0223	0.0257	0.0261	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	1235 Dutton/Brady K-12 Schools				2.35%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	1072 Dutton/Brady K-12 Schools				<b>2.35%</b>	<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.

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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.