



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

0133 Fort Benton 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	1,067,979.27	1,059,894.90	0.00	8,084.37	0.00	0.00
21XX Support Services - Students	36,291.22	36,291.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,494.50	6,494.50	0.00	0.00	0.00	0.00
222X Educational Media Services	29,919.22	29,919.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	173,495.08	173,495.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	120,800.17	120,800.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,988.55	0.00	52,988.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	256,445.45	256,445.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	49,884.92	49,884.92	0.00	0.00	0.00	0.00
31XX Food Services	97,659.72	97,659.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,955.33	8,955.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,999.57	26,999.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,093.52	0.00	0.00	18,093.52	0.00	0.00
Totals	1,946,006.52	1,866,840.08	52,988.55	26,177.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,946,006.52					

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



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

0134 Fort Benton 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	677,618.41	670,116.01	0.00	7,502.40	0.00	0.00
21XX Support Services - Students	98,514.05	98,514.05	0.00	0.00	0.00	0.00
222X Educational Media Services	30,447.52	30,447.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,568.10	129,568.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,975.98	27,975.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	133,112.43	33,470.38	99,642.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	228,674.52	228,674.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	499,461.29	297,573.06	0.00	201,888.23	0.00	0.00
31XX Food Services	23,589.92	23,589.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	51,603.65	51,603.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	101,624.33	101,624.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,257.26	0.00	0.00	16,257.26	0.00	0.00
Totals	2,018,447.46	1,693,157.52	99,642.05	225,647.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,018,447.46					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0133 Fort Benton Elem	Indirect/Direct	52,988.55 / 1,866,840.08	2.84%	
	LE 0134 Fort Benton H S	Indirect/Direct	99,642.05 / 1,693,157.52	5.88%	

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0133 Fort Benton Elem	0.0354	0.0491	0.0483	0.0491	2.84%
	0134 Fort Benton H S	0.0593	0.0491	0.0483	0.0491	5.88%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0133 Fort Benton Elem	0.0000	0.0000	0.0000	0.0000	
	0134 Fort Benton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0133 Fort Benton Elem	0.0354	0.0491	0.0483	0.0491	
	0134 Fort Benton H S	0.0593	0.0491	0.0483	0.0491	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0133 Fort Benton Elem	4.00%	
	0134 Fort Benton H S	5.03%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0307 Fort Benton Public Schls	4.52%	

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 FY2015-16 Using FY14 Expenditures

* 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 FY2015-16 Using FY14 Expenditures

08 Chouteau 0310 Big Sandy Public Schools

0137 Big Sandy 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	822,749.52	822,749.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,154.14	3,154.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,756.71	77,756.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	37,067.60	37,067.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,473.34	4,510.50	18,962.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,387.34	141,387.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	178,817.93	178,817.93	0.00	0.00	0.00	0.00
31XX Food Services	172,204.83	172,204.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,780.31	7,780.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,685.05	11,685.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	57,888.85	0.00	0.00	57,888.85	0.00	0.00
Totals	1,533,965.62	1,457,113.93	18,962.84	57,888.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,533,965.62					

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 FY2015-16 Using FY14 Expenditures

08 Chouteau 0310 Big Sandy Public Schools

0138 Big Sandy 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	506,541.89	506,541.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,737.15	33,737.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,398.30	1,398.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,418.76	64,418.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	71,717.02	71,717.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,755.58	0.00	29,755.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	119,367.40	119,367.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	134,424.08	134,424.08	0.00	0.00	0.00	0.00
31XX Food Services	25,323.34	25,323.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,116.67	25,116.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,837.82	51,837.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	24,820.23	0.00	0.00	24,820.23	0.00	0.00
Totals	1,088,458.24	1,033,882.43	29,755.58	24,820.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,088,458.24					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0137 Big Sandy Elem	Indirect/Direct 18,962.84 / 1,457,113.93	1.30%			
	LE 0138 Big Sandy H S	Indirect/Direct 29,755.58 / 1,033,882.43	2.88%			
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0137 Big Sandy Elem	0.0487	0.0490	0.0401	0.0379	1.30%
	0138 Big Sandy H S	0.0282	0.0257	0.0279	0.0263	2.88%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0137 Big Sandy Elem	0.0000	0.0000	0.0000	0.0000	
	0138 Big Sandy H S	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0137 Big Sandy Elem	0.0487	0.0490	0.0401	0.0379	
	0138 Big Sandy H S	0.0282	0.0257	0.0279	0.0263	
Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	0137 Big Sandy Elem				3.59%	
	0138 Big Sandy H S				2.60%	
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclaasified Rate
	0310 Big Sandy Public Schools	Your Preliminary Rate by School System (SS) is:			3.10%	
		This same rate is applied to both EL and HS in the same SS				

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

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

Line F: Average together the results from Line E.

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



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

08 Chouteau 0317 Highwood Public Schools

0146 Highwood K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	828,288.25	828,288.25	0.00	0.00	0.00	0.00
222X Educational Media Services	26,119.50	26,119.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	149,153.47	149,153.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,794.13	61,794.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,912.21	9,259.39	47,652.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	179,227.84	164,627.84	0.00	14,600.00	0.00	0.00
27XX Student Transportation Services	122,407.15	122,407.15	0.00	0.00	0.00	0.00
31XX Food Services	102,941.58	102,941.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,797.23	20,797.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,378.66	66,378.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	46,842.66	2,769.14	0.00	44,073.52	0.00	0.00
Totals	1,660,862.68	1,554,536.34	47,652.82	58,673.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,660,862.68					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0146 Highwood K-12	Indirect/Direct	47,652.82 / 1,554,536.34	3.07%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0146 Highwood K-12	0.0253	0.0251	0.0256	0.0264	3.07%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0146 Highwood K-12	0.0284	0.0251	0.0256	0.0264	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0146 Highwood K-12	0.0284	0.0251	0.0256	0.0264	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0146 Highwood K-12				2.59%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0317 Highwood Public Schools	Your Preliminary Rate by School System (SS) is:				2.59%	
	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.

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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.

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

08 Chouteau 0324 Geraldine Public Schools

0154 Geraldine K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	827,430.81	827,430.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,942.86	21,942.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,740.43	7,740.43	0.00	0.00	0.00	0.00
222X Educational Media Services	12,356.27	12,356.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,335.62	183,335.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,434.06	9,475.33	36,958.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	245,417.59	245,417.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	115,051.88	115,051.88	0.00	0.00	0.00	0.00
31XX Food Services	94,913.12	94,913.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,761.10	18,761.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,655.20	63,655.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,604.66	0.00	0.00	1,604.66	0.00	0.00
Totals	1,638,643.60	1,600,080.21	36,958.73	1,604.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,638,643.60					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0154 Geraldine K-12	Indirect/Direct	36,958.73 / 1,600,080.21 2.31%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0154 Geraldine K-12	0.0212	0.0216	0.0212	0.0214	2.31%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0154 Geraldine K-12	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	2012	2013	2014	2015	2016
	0154 Geraldine K-12	0.0212	0.0216	0.0212	0.0214	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0154 Geraldine K-12				2.06%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0324 Geraldine Public Schools	Your Preliminary Rate by School System (SS) is:				2.06%	
	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 FY2015-16 Using FY14 Expenditures

08 Chouteau 0329 Carter Elementary

0159 Carter 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	63,765.61	63,765.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	939.36	939.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,724.29	0.00	13,724.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,363.79	23,363.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	702.45	702.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,735.00	0.00	0.00	1,735.00	0.00	0.00
Totals	104,230.50	88,771.21	13,724.29	1,735.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	104,230.50					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0159 Carter Elem	Indirect/Direct 13,724.29 / 88,771.21	15.46%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0159 Carter Elem	0.0957	0.0888	0.0847	0.0890	15.46%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0159 Carter 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	2012	2013	2014	2015	2016
	0159 Carter Elem	0.0957	0.0888	0.0847	0.0890	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0159 Carter Elem				9.74%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0329 Carter Elementary	Your Preliminary Rate by School System (SS) is:				9.74%	<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 FY2015-16 Using FY14 Expenditures

08 Chouteau 0331 Knees Elementary

0161 Knees 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	109,658.52	109,658.52	0.00	0.00	0.00	0.00
222X Educational Media Services	5,094.70	5,094.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,284.23	0.00	14,284.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,722.94	29,722.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,005.15	0.00	0.00	4,005.15	0.00	0.00
Totals	162,765.54	144,476.16	14,284.23	4,005.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	162,765.54					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0161 Knees Elem	Indirect/Direct	14,284.23 / 144,476.16	9.89%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0161 Knees Elem	0.0018	0.0003	0.0004	0.0160	9.89%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0161 Knees 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	2012	2013	2014	2015	2016
	0161 Knees Elem	0.0018	0.0003	0.0004	0.0160	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0161 Knees Elem				2.23%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0331 Knees Elementary	Your Preliminary Rate by School System (SS) is:				2.23%	
	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 FY2015-16 Using FY14 Expenditures

08 Chouteau 0341 Benton Lake Elementary

0171 Benton 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	71,197.60	71,197.60	0.00	0.00	0.00	0.00
222X Educational Media Services	400.00	400.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,545.56	0.00	13,545.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	30,835.45	30,835.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,079.43	4,079.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	224.00	224.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,002.58	0.00	0.00	2,002.58	0.00	0.00
Totals	122,284.62	106,736.48	13,545.56	2,002.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	122,284.62					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0171 Benton Lake Elem	Indirect/Direct 13,545.56 / 106,736.48	12.69%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0235	12.69%
Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0171 Benton Lake 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	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0235	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0171 Benton Lake Elem				2.86%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					<u>2016</u>	<u>SS Reclaasified Rate</u>
0341 Benton Lake Elementary	Your Preliminary Rate by School System (SS) is:				2.86%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS					

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

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