



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 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	29,737,178.37	29,737,178.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,674,083.34	3,674,083.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	658,422.03	658,422.03	0.00	0.00	0.00	0.00
222X Educational Media Services	1,181,364.67	1,181,364.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	798,938.50	798,938.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,911,120.66	2,911,120.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,081,116.79	302,400.43	778,716.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,826,796.67	3,826,796.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,416,232.03	3,416,232.03	0.00	0.00	0.00	0.00
31XX Food Services	2,171,861.06	2,171,861.06	0.00	0.00	0.00	0.00
32XX Enterprise Services	324,702.27	324,702.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,989.06	36,989.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,632.16	50,632.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	107,139.08	0.00	0.00	107,139.08	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	31,608.02	31,608.02	0.00	0.00	0.00	0.00
Totals	50,008,184.71	49,122,329.27	778,716.36	107,139.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	50,008,184.71					

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

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	24,511,797.96	24,501,141.40	0.00	10,656.56	0.00	0.00
21XX Support Services - Students	5,146,588.21	5,146,588.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	770,491.86	770,491.86	0.00	0.00	0.00	0.00
222X Educational Media Services	816,123.75	816,123.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	661,858.03	661,858.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,232,216.75	2,232,216.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	635,068.73	0.00	635,068.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,718,543.77	3,709,593.77	0.00	8,950.00	0.00	0.00
27XX Student Transportation Services	2,280,240.79	2,280,240.79	0.00	0.00	0.00	0.00
31XX Food Services	775,023.27	775,023.27	0.00	0.00	0.00	0.00
32XX Enterprise Services	335,323.89	335,323.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	338,371.84	338,371.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,357,791.98	1,357,791.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	68,294.81	0.00	0.00	68,294.81	0.00	0.00
Totals	43,647,735.64	42,924,765.54	635,068.73	87,901.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	43,647,735.64					

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 0583 Missoula Elem	Indirect/Direct 778,716.36 / 49,122,329.27	1.59%		
LE 0584 Missoula H S	Indirect/Direct 635,068.73 / 42,924,765.54	1.48%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0583 Missoula Elem	0.0177	0.0285	0.0294	0.0283	1.59%
	0584 Missoula H S	0.0175	0.0285	0.0294	0.0283	1.48%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0583 Missoula Elem	0.0329	0.0320	0.0328	0.0317	
	0584 Missoula H S	0.0315	0.0320	0.0328	0.0317	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0583 Missoula Elem	0.0329	0.0320	0.0328	0.0317	
	0584 Missoula H S	0.0315	0.0320	0.0328	0.0317	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0583 Missoula Elem	2.76%	
	0584 Missoula H S	2.71%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0692 Missoula Co Public Schls	2.74%	

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

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	7,209,272.85	7,198,344.85	0.00	10,928.00	0.00	0.00
21XX Support Services - Students	900,441.39	900,441.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,000.00	25,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	681,780.29	669,022.79	0.00	12,757.50	0.00	0.00
23XX Support Services - General Administration	419,866.42	419,866.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	787,334.49	787,334.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	110,383.05	5,827.50	104,555.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	986,809.35	986,809.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	820,522.30	820,522.30	0.00	0.00	0.00	0.00
31XX Food Services	582,977.59	574,944.69	0.00	8,032.90	0.00	0.00
35XX Extracurricular - Athletics	80,134.50	73,711.46	0.00	6,423.04	0.00	0.00
Totals	12,604,522.23	12,461,825.24	104,555.55	38,141.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	12,604,522.23					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0586 Hellgate Elem	Indirect/Direct	104,555.55 / 12,461,825.24	0.84%			
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0586 Hellgate Elem	0.0088	0.0092	0.0087	0.0088	0.84%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0586 Hellgate Elem	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0586 Hellgate Elem	0.0088	0.0092	0.0087	0.0088	
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0586 Hellgate Elem				0.83%	
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0694 Hellgate Elementary					0.83%	

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 FY2015-16 Using FY14 Expenditures

32 Missoula 0696 Lolo Elementary

0588 Lolo Elem

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,403,714.07	3,393,023.07	0.00	10,691.00	0.00	0.00
21XX Support Services - Students	160,450.68	160,450.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	44,210.96	44,210.96	0.00	0.00	0.00	0.00
222X Educational Media Services	300,039.68	300,039.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	256,302.78	256,302.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	344,139.23	344,139.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	120,149.83	0.00	120,149.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	494,084.13	483,084.13	0.00	11,000.00	0.00	0.00
27XX Student Transportation Services	129,481.30	129,481.30	0.00	0.00	0.00	0.00
31XX Food Services	325,436.10	325,436.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,988.55	25,988.55	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	57,931.22	0.00	0.00	57,931.22	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	147,948.29	0.00	0.00	147,948.29	0.00	0.00
Totals	5,809,876.82	5,462,156.48	120,149.83	227,570.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,809,876.82					

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 0588 Lolo Elem Indirect/Direct 120,149.83 / 5,462,156.48	2.20%	<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
	0588 Lolo Elem	0.0260	0.0259	0.0249	0.0240	2.20%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0588 Lolo Elem	0.0000	0.0000	0.0249	0.0240	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0588 Lolo Elem	0.0260	0.0259	0.0249	0.0240	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0588 Lolo Elem				2.33%	<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
0696 Lolo Elementary	Your Preliminary Rate by School System (SS) is:				2.33%	<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 FY2015-16 Using FY14 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	599,576.95	599,576.95	0.00	0.00	0.00	0.00
222X Educational Media Services	2,722.54	2,722.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,315.79	12,315.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	113,727.96	113,727.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,656.10	10,628.45	47,027.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	146,242.58	146,242.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	107,886.89	107,886.89	0.00	0.00	0.00	0.00
31XX Food Services	64,669.82	64,669.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	540.00	540.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,787.65	0.00	0.00	14,787.65	0.00	0.00
Totals	1,120,126.28	1,058,310.98	47,027.65	14,787.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,120,126.28					

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 FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0589 Potomac Elem Indirect/Direct 47,027.65 / 1,058,310.98	4.44%	<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
	0589 Potomac Elem	0.0370	0.0320	0.0344	0.0367	4.44%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	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	2012	2013	2014	2015	2016
	0589 Potomac Elem	0.0370	0.0320	0.0344	0.0367	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0589 Potomac Elem				3.51%	<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
0697 Potomac Elementary					3.51%	

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 FY2015-16 Using FY14 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	1,881,625.00	1,881,625.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	189,354.53	189,354.53	0.00	0.00	0.00	0.00
222X Educational Media Services	200,099.84	194,701.84	0.00	5,398.00	0.00	0.00
23XX Support Services - General Administration	148,049.77	148,049.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,212.87	90,212.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,362.54	0.00	72,362.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	386,941.19	320,946.19	0.00	65,995.00	0.00	0.00
27XX Student Transportation Services	212,533.93	212,533.93	0.00	0.00	0.00	0.00
31XX Food Services	234,581.63	234,581.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,997.60	4,997.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,194.95	26,194.95	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	63,794.96	0.00	0.00	63,794.96	0.00	0.00
Totals	3,510,748.81	3,303,198.31	72,362.54	135,187.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,510,748.81					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0590 Bonner Elem	Indirect/Direct 72,362.54 / 3,303,198.31	2.19%	<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
	0590 Bonner Elem	0.0200	0.0183	0.0194	0.0183	2.19%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0590 Bonner Elem	0.0200	0.0183	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
	0590 Bonner Elem	0.0200	0.0183	0.0194	0.0183	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0590 Bonner Elem				1.86%	<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
0698 Bonner Elementary	Your Preliminary Rate by School System (SS) is:				1.86%	<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.

** "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

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	386,892.12	386,892.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,154.00	1,154.00	0.00	0.00	0.00	0.00
222X Educational Media Services	949.94	949.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,116.63	7,116.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,267.78	32,267.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,864.24	0.00	26,864.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	61,501.00	61,501.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,375.54	55,375.54	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,454.00	0.00	0.00	1,454.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,831.18	0.00	0.00	12,831.18	0.00	0.00
Totals	586,406.43	545,257.01	26,864.24	14,285.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	586,406.43					

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



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

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0591 Woodman Elem Indirect/Direct 26,864.24 / 545,257.01	4.93%	<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
	0591 Woodman Elem	0.0527	0.0572	0.0564	0.0540	4.93%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	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	2012	2013	2014	2015	2016
	0591 Woodman Elem	0.0527	0.0572	0.0564	0.0540	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0591 Woodman Elem				5.12%	<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
0699 Woodman Elementary	Your Preliminary Rate by School System (SS) is:				5.12%	<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

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	885,184.36	883,688.36	0.00	1,496.00	0.00	0.00
21XX Support Services - Students	118,146.24	118,146.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,866.36	6,866.36	0.00	0.00	0.00	0.00
222X Educational Media Services	27,248.57	27,248.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,077.61	65,077.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	97,446.56	97,446.56	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,297.96	0.00	4,297.96	0.00	0.00	0.00
25XX Support Services - Business	90,453.81	0.00	90,453.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,162.42	136,162.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,663.01	101,663.01	0.00	0.00	0.00	0.00
31XX Food Services	75,023.11	75,023.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,834.10	3,834.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,976.21	5,976.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,535.38	0.00	0.00	8,535.38	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	29,151.29	0.00	0.00	29,151.29	0.00	0.00
Totals	1,655,066.99	1,521,132.55	94,751.77	39,182.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,655,066.99					

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 0592 DeSmet Elem	Indirect/Direct	94,751.77 / 1,521,132.55 6.23%	<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
	0592 DeSmet Elem	0.0393	0.0161	0.0193	0.0246	6.23%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	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	2012	2013	2014	2015	2016
	0592 DeSmet Elem	0.0393	0.0161	0.0193	0.0246	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0592 DeSmet Elem				3.07%	<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
0700 DeSmet Elementary	Your Preliminary Rate by School System (SS) is:				3.07%	
	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

32 Missoula 0701 Target Range Elementary

0593 Target Range Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,182,915.92	3,163,259.36	0.00	19,656.56	0.00	0.00
21XX Support Services - Students	219,064.11	219,064.11	0.00	0.00	0.00	0.00
222X Educational Media Services	169,750.05	169,750.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	168,707.52	168,707.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	311,891.94	311,891.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	162,283.20	13,547.75	148,735.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	348,096.51	337,392.63	0.00	10,703.88	0.00	0.00
27XX Student Transportation Services	121,745.30	121,745.30	0.00	0.00	0.00	0.00
31XX Food Services	166,622.95	166,622.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,921.76	7,921.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,155.16	9,155.16	0.00	0.00	0.00	0.00
Totals	4,868,154.42	4,689,058.53	148,735.45	30,360.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,868,154.42					

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 0593 Target Range Elem	Indirect/Direct	148,735.45 / 4,689,058.53	3.17%			
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0593 Target Range Elem	0.0324	0.0333	0.0309	0.0311	3.17%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0593 Target Range Elem	0.0000	0.0000	0.0000	0.0311	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0593 Target Range Elem	0.0324	0.0333	0.0309	0.0311	
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0593 Target Range Elem				3.03%	
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
	0701 Target Range Elementary	Your Preliminary Rate by School System (SS) is:			3.03%	
		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

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	85,298.65	83,876.23	0.00	1,422.42	0.00	0.00
23XX Support Services - General Administration	14,167.78	14,167.78	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,009.72	13,489.72	0.00	1,520.00	0.00	0.00
27XX Student Transportation Services	1,530.51	1,530.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	126.76	0.00	0.00	126.76	0.00	0.00
Totals	116,133.42	113,064.24	0.00	3,069.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	116,133.42					

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 0594 Sunset Elem Indirect/Direct 0.00 / 113,064.24	0.00%	<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
	0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0594 Sunset 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
	0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0594 Sunset Elem				0.00%	<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
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 FY2015-16 Using FY14 Expenditures

32 Missoula 0703 Clinton Elementary

0595 Clinton Elem

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,263,501.83	1,263,501.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	169,399.21	169,399.21	0.00	0.00	0.00	0.00
222X Educational Media Services	34,966.24	34,966.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	181,385.13	181,385.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,674.81	30,674.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	112,282.90	10,084.20	102,198.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	255,890.74	231,616.99	0.00	24,273.75	0.00	0.00
27XX Student Transportation Services	146,228.18	146,228.18	0.00	0.00	0.00	0.00
31XX Food Services	138,786.79	138,786.79	0.00	0.00	0.00	0.00
32XX Enterprise Services	375.61	375.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,373.29	21,373.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,894.70	0.00	0.00	23,894.70	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	51,006.99	0.00	0.00	51,006.99	0.00	0.00
Totals	2,429,766.42	2,228,392.28	102,198.70	99,175.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,429,766.42					

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	Indirect/Direct	102,198.70 / 2,228,392.28	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>	
LE 0595 Clinton Elem			4.59%	<input 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>
	0595 Clinton Elem	0.0467	0.0410	0.0397	0.0430	4.59%
Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0595 Clinton Elem	0.0000	0.0000	0.0000	0.0000	<input 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>
	0595 Clinton Elem	0.0467	0.0410	0.0397	0.0430	<input type="text"/>
Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclassified Rate</u>
	0595 Clinton Elem				4.11%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)					<u>2016</u>	<u>SS Reclassified Rate</u>
0703 Clinton Elementary			Your Preliminary Rate by School System (SS) is:	4.11%		
			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

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	190,807.52	190,807.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,702.50	5,702.50	0.00	0.00	0.00	0.00
222X Educational Media Services	1,159.24	1,159.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,601.52	52,601.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	36,388.23	36,388.23	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	86,960.98	86,960.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,154.01	90,154.01	0.00	0.00	0.00	0.00
31XX Food Services	773.51	773.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,937.50	3,937.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,747.20	2,747.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	26,999.63	0.00	0.00	26,999.63	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,882.71	0.00	0.00	10,882.71	0.00	0.00
Totals	509,114.55	471,232.21	0.00	37,882.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	509,114.55					

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



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 0596 Swan Valley Elem Indirect/Direct 0.00 / 471,232.21	0.00%	<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
	0596 Swan Valley Elem	0.0019	0.0012	0.0014	0.0017	0.00%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0596 Swan Valley 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
	0596 Swan Valley Elem	0.0019	0.0012	0.0014	0.0017	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0596 Swan Valley Elem				0.12%	<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
0704 Swan Valley Elementary	Your Preliminary Rate by School System (SS) is:				0.12%	<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

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	1,107,216.11	1,107,216.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	196,264.81	196,264.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	58,504.49	58,504.49	0.00	0.00	0.00	0.00
222X Educational Media Services	35,693.76	35,693.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,767.77	139,767.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	130,027.71	0.00	130,027.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	205,845.28	205,845.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	116,601.94	116,601.94	0.00	0.00	0.00	0.00
31XX Food Services	112,453.52	112,453.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,799.11	32,799.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	32,957.57	0.00	0.00	32,957.57	0.00	0.00
Totals	2,168,132.07	2,005,146.79	130,027.71	32,957.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,168,132.07					

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 0597 Seeley Lake Elem Indirect/Direct 130,027.71 / 2,005,146.79	6.48%	<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
	0597 Seeley Lake Elem	0.0716	0.0700	0.0678	0.0666	6.48%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0597 Seeley Lake Elem	0.0677	0.0700	0.0678	0.0666	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0597 Seeley Lake Elem	0.0716	0.0700	0.0678	0.0666	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0597 Seeley Lake Elem				6.48%	<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
0705 Seeley Lake Elementary	Your Preliminary Rate by School System (SS) is:				6.48%	<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

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	5,700,531.26	5,700,531.26	0.00	0.00	0.00	0.00
21XX Support Services - Students	555,198.14	555,198.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	59,981.95	59,981.95	0.00	0.00	0.00	0.00
222X Educational Media Services	235,388.48	235,388.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,380.92	183,380.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	610,451.10	610,451.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	595,353.93	29,089.75	551,948.11	14,316.07	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,321,658.09	1,321,658.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	670,889.64	417,740.44	0.00	253,149.20	0.00	0.00
31XX Food Services	656,051.46	656,051.46	0.00	0.00	0.00	0.00
33XX Community Services	61,035.95	61,035.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	64,841.81	64,841.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	308,912.53	308,912.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	237,816.33	0.00	0.00	237,816.33	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,014.22	0.00	0.00	0.00	5,014.22	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	461,404.79	0.00	0.00	461,404.79	0.00	0.00
9999 Undistributed	34,699.61	34,699.61	0.00	0.00	0.00	0.00
Totals	11,762,610.21	10,238,961.49	551,948.11	966,686.39	5,014.22	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					

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

Adjusted Totals

11,762,610.21

Line A	LE 0599 Frenchtown K-12 Schools	Indirect/Direct	551,948.11 / 10,238,961.49	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.39%	<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>
0599 Frenchtown K-12 Schools	0.0522	0.0566	0.0602	0.0620	5.39%

Line C Approved Indirect Cost Rates

<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
0599 Frenchtown K-12 Schools	0.0597	0.0572	0.0602	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>
0599 Frenchtown K-12 Schools	0.0597	0.0572	0.0602	0.0620	<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>
0599 Frenchtown K-12 Schools	5.57%	<input style="width: 100px; height: 20px;" type="text"/>

Line F Average of LE's contained under one School System Code (SS)

0706 Frenchtown K-12 Schools

Your Preliminary Rate by School System (SS) is:

5.57%

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.