



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

37 Pondera 0767 Heart Butte K-12 Schools

### 1226 Heart Butte 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	1,171,126.00	1,171,126.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	63,816.45	63,816.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,475.38	4,475.38	0.00	0.00	0.00	0.00
222X Educational Media Services	107,997.37	107,997.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	225,142.75	225,142.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	247,535.59	247,535.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	148,916.20	870.31	148,045.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	467,614.75	467,614.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	182,802.66	158,580.56	0.00	24,222.10	0.00	0.00
31XX Food Services	176,002.83	176,002.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,777.19	62,777.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,143.15	0.00	0.00	3,143.15	0.00	0.00
9999 Undistributed	13,525.77	13,525.77	0.00	0.00	0.00	0.00
<b>Totals</b>	2,874,876.09	2,699,464.95	148,045.89	27,365.25	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,874,876.09					

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.



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Line A	LE 1226 Heart Butte K-12 Schools	Indirect/Direct	148,045.89 / 2,699,464.95	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.48%	<input style="width: 100px; height: 20px;" type="text"/>	

Line B Preliminary Indirect Cost Rates	LE	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1226 Heart Butte K-12 Schools	0.0584	0.0368	0.0363	0.0430	5.48%

Line C Approved Indirect Cost Rates	LE	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1226 Heart Butte K-12 Schools	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	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1226 Heart Butte K-12 Schools	0.0584	0.0368	0.0363	0.0430	<input style="width: 100px; height: 20px;" type="text"/>

Line E Five Year Average with 5% Discount	LE	<u>2016</u>	<u>LE Reclaasified Rate</u>
	1226 Heart Butte K-12 Schools	4.36%	<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>
0767 Heart Butte K-12 Schools	<b>4.36%</b>	
<b>Your Preliminary Rate by School System (SS) is:</b>		
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

37 Pondera 0768 Dupuyer Elementary

**0671 Dupuyer 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	74,225.69	74,225.69	0.00	0.00	0.00	0.00
222X Educational Media Services	256.38	256.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,134.16	0.00	24,134.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	34,197.34	34,197.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,346.84	2,346.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
9999 Undistributed	39.56	39.56	0.00	0.00	0.00	0.00
<b>Totals</b>	136,199.97	111,065.81	24,134.16	1,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	136,199.97					

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 0671 Dupuyer Elem      Indirect/Direct      24,134.16 / 111,065.81	21.73%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0671 Dupuyer Elem	0.0691	0.0751	0.0768	0.0798	21.73%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0671 Dupuyer 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0671 Dupuyer Elem	0.0691	0.0751	0.0768	0.0798	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0671 Dupuyer Elem				9.84%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0768 Dupuyer Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>9.84%</b>	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS					

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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

37 Pondera 0771 Conrad Public Schools

### 0674 Conrad Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,165,946.97	2,165,946.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	453,985.71	453,985.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	69,914.38	69,914.38	0.00	0.00	0.00	0.00
222X Educational Media Services	185,199.43	185,199.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,700.54	122,700.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	245,636.27	245,636.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	121,807.20	4,030.29	117,776.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	339,108.16	332,736.16	0.00	6,372.00	0.00	0.00
27XX Student Transportation Services	148,356.53	148,356.53	0.00	0.00	0.00	0.00
31XX Food Services	241,435.86	241,435.86	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,295.36	12,295.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,782.84	39,782.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,796.81	0.00	0.00	7,796.81	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,600.62	0.00	0.00	6,600.62	0.00	0.00
<b>Totals</b>	4,160,566.68	4,022,020.34	117,776.91	20,769.43	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,160,566.68					

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

37 Pondera 0771 Conrad Public Schools

**0675 Conrad H S**

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	1,068,415.15	1,068,415.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	89,422.31	89,422.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	48,910.42	48,910.42	0.00	0.00	0.00	0.00
222X Educational Media Services	107,879.96	107,879.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,503.08	94,503.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	154,156.79	154,156.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,667.11	2,686.80	79,980.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	324,458.12	320,210.12	0.00	4,248.00	0.00	0.00
27XX Student Transportation Services	108,516.33	108,516.33	0.00	0.00	0.00	0.00
31XX Food Services	16,600.00	16,600.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,414.33	43,414.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	156,389.45	156,389.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,314.98	0.00	0.00	20,314.98	0.00	0.00
<b>Totals</b>	2,315,648.03	2,211,104.74	79,980.31	24,562.98	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,315,648.03					

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

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LE 0674 Conrad Elem	Indirect/Direct 117,776.91 / 4,022,020.34	2.93%		
LE 0675 Conrad H S	Indirect/Direct 79,980.31 / 2,211,104.74	3.62%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0674 Conrad Elem	0.0265	0.0337	0.0334	0.0301	2.93%
	0675 Conrad H S	0.0302	0.0337	0.0334	0.0301	3.62%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0674 Conrad Elem	0.0000	0.0000	0.0000	0.0000	
	0675 Conrad 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
	0674 Conrad Elem	0.0265	0.0337	0.0334	0.0301	
	0675 Conrad H S	0.0302	0.0337	0.0334	0.0301	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0674 Conrad Elem	2.91%	
	0675 Conrad H S	3.11%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0771 Conrad Public Schools	<b>3.01%</b>	

Your Preliminary Rate by School System (SS) is:  
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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

37 Pondera 0775 Valier Public Schools

**0679 Valier 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	769,748.24	769,748.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,107.34	3,107.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,069.87	4,069.87	0.00	0.00	0.00	0.00
222X Educational Media Services	59,996.27	59,996.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,104.67	72,104.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	111,500.47	111,500.47	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	161,370.93	161,370.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	96,754.93	96,754.93	0.00	0.00	0.00	0.00
31XX Food Services	106,346.90	106,346.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,255.16	9,255.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,440.01	18,440.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,513.45	0.00	0.00	23,513.45	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,981.58	0.00	0.00	1,981.58	0.00	0.00
<b>Totals</b>	1,438,189.82	1,412,694.79	0.00	25,495.03	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,438,189.82					

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37 Pondera 0775 Valier Public Schools

**0680 Valier 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	509,394.30	509,394.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,291.69	10,291.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,751.16	2,751.16	0.00	0.00	0.00	0.00
222X Educational Media Services	59,390.59	59,390.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,179.06	100,179.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	49,837.17	49,837.17	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	97,031.68	97,031.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	106,452.63	106,452.63	0.00	0.00	0.00	0.00
31XX Food Services	14,737.89	14,737.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,016.13	22,016.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,218.83	45,218.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	990.79	0.00	0.00	990.79	0.00	0.00
<b>Totals</b>	1,018,291.92	1,017,301.13	0.00	990.79	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,018,291.92					

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	LE 0679 Valier Elem	Indirect/Direct	0.00 / 1,412,694.79	0.00%	
	LE 0680 Valier H S	Indirect/Direct	0.00 / 1,017,301.13	0.00%	

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	0.00%
	0680 Valier H S	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	
	0680 Valier 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
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	
	0680 Valier H S	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0679 Valier Elem	0.00%	
	0680 Valier H S	0.00%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0775 Valier Public Schools	<b>0.00%</b>	

**Your Preliminary Rate by School System (SS) is:**  
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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

37 Pondera 0778 Miami Elementary

**0684 Miami 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	94,127.51	94,127.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,401.77	18,401.77	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,539.54	17,539.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
<b>Totals</b>	131,068.82	130,068.82	0.00	1,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	131,068.82					

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 0684 Miami Elem      Indirect/Direct      0.00 / 130,068.82	0.00%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0684 Miami Elem	0.0000	0.0005	0.0006	0.0009	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0684 Miami 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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0684 Miami Elem	0.0000	0.0005	0.0006	0.0009	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0684 Miami Elem				0.04%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0778 Miami Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.04%</b>	<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.