



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

01 Beaverhead 0197 Grant Elementary

0003 Grant 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	72,715.06	72,715.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,215.77	3,199.78	0.00	15.99	0.00	0.00
221X Improvement of Instruction Services	2,277.10	2,277.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,477.94	11,477.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,999.00	0.00	4,999.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,000.62	14,000.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,381.98	18,381.98	0.00	0.00	0.00	0.00
31XX Food Services	99.60	99.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	81.00	0.00	0.00	81.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,491.44	0.00	0.00	2,491.44	0.00	0.00
Totals	129,739.51	122,152.08	4,999.00	2,588.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	129,739.51					

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 FY2016-17 Using FY15 Expenditures

Line A		2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
LE 0003 Grant Elem	Indirect/Direct	4,999.00 / 122,152.08	4.09%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0003 Grant Elem	0.0317	0.0294	0.0300	0.0309	4.09%
Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0003 Grant 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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0003 Grant Elem	0.0317	0.0294	0.0300	0.0309	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclassified Rate</u>	
	0003 Grant Elem			3.10%	<input style="width: 100px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)				<u>2017</u>	<u>SS Reclassified Rate</u>	
0197 Grant Elementary	Your Preliminary Rate by School System (SS) is:			3.10%		
	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 FY2016-17 Using FY15 Expenditures

01 Beaverhead 0199 Dillon Elementary

0005 Dillon 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	4,581,589.95	4,574,167.26	0.00	7,422.69	0.00	0.00
21XX Support Services - Students	85,932.78	85,932.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	152,832.46	152,832.46	0.00	0.00	0.00	0.00
222X Educational Media Services	112,635.65	112,635.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,157.38	182,157.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	311,814.64	311,814.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	250,695.25	19,489.11	231,206.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	576,260.07	447,496.55	0.00	128,763.52	0.00	0.00
27XX Student Transportation Services	49,998.45	49,998.45	0.00	0.00	0.00	0.00
31XX Food Services	282,075.63	282,075.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,479.52	0.00	0.00	15,479.52	0.00	0.00
Totals	6,601,471.78	6,218,599.91	231,206.14	151,665.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,601,471.78					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**			
LE 0005 Dillon Elem Indirect/Direct 231,206.14 / 6,218,599.91	3.72%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0005 Dillon Elem	0.0229	0.0211	0.0218	0.0240	3.72%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0005 Dillon 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	2013	2014	2015	2016	2017
	0005 Dillon Elem	0.0229	0.0211	0.0218	0.0240	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0005 Dillon Elem				2.41%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0199 Dillon Elementary	Your Preliminary Rate by School System (SS) is:				2.41%	
	This same rate is applied to both EL and HS in the same SS					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

01 Beaverhead 0200 Beaverhead Co High School

0006 Beaverhead County 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	2,278,545.93	2,274,040.99	0.00	4,504.94	0.00	0.00
222X Educational Media Services	96,816.09	96,816.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	281,103.72	281,103.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	219,119.45	219,119.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	162,325.05	55,318.09	107,006.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	536,833.69	523,793.18	0.00	13,040.51	0.00	0.00
27XX Student Transportation Services	763,525.78	570,251.50	0.00	193,274.28	0.00	0.00
34XX Extracurricular - Activities	101,768.46	101,768.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	221,423.95	221,423.95	0.00	0.00	0.00	0.00
Totals	4,661,462.12	4,343,635.43	107,006.96	210,819.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXX	XXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,661,462.12					

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Line A	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**			
LE 0006 Beaverhead County H S Indirect/Direct 107,006.96 / 4,343,635.43	2.46%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0006 Beaverhead County H S	0.0000	0.0000	0.0026	0.0031	2.46%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0006 Beaverhead County H S	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	2013	2014	2015	2016	2017
	0006 Beaverhead County H S	0.0000	0.0000	0.0026	0.0031	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0006 Beaverhead County H S				0.58%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0200 Beaverhead Co High School	Your Preliminary Rate by School System (SS) is:				0.58%	<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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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

01 Beaverhead 0201 Wise River Elementary

0007 Wise River 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	99,783.34	99,783.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,054.90	9,054.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,000.39	15,000.39	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,026.08	24,026.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,516.50	2,516.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,650.12	0.00	0.00	2,650.12	0.00	0.00
Totals	153,031.33	150,381.21	0.00	2,650.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	153,031.33					

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LE 0007 Wise River Elem Indirect/Direct 0.00 / 150,381.21	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	2013	2014	2015	2016	2017
	0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0007 Wise River 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	2013	2014	2015	2016	2017
	0007 Wise River 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				2017	LE Reclassified Rate
	0007 Wise River Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0201 Wise River 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					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

01 Beaverhead 0202 Lima K-12 Schools

0009 Lima K-12 Schools

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	548,750.16	548,750.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,793.37	22,793.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,101.89	7,101.89	0.00	0.00	0.00	0.00
222X Educational Media Services	21,723.89	21,723.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,916.00	135,916.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	54,608.79	54,608.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,787.75	3,797.66	50,990.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	125,826.41	125,826.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	164,392.90	56,381.02	0.00	108,011.88	0.00	0.00
31XX Food Services	45,469.89	45,469.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,531.24	4,531.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,141.25	42,141.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,205.82	0.00	0.00	1,205.82	0.00	0.00
Totals	1,229,249.36	1,069,041.57	50,990.09	109,217.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,229,249.36					

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LE 0009 Lima K-12 Schools	Indirect/Direct	50,990.09 / 1,069,041.57	4.77%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0009 Lima K-12 Schools	0.0225	0.0365	0.0395	0.0347	4.77%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0009 Lima 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	2013	2014	2015	2016	2017
	0009 Lima K-12 Schools	0.0225	0.0365	0.0395	0.0347	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0009 Lima K-12 Schools				3.44%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0202 Lima K-12 Schools					3.44%	

Your Preliminary Rate by School System (SS) is:

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01 Beaverhead 0203 Wisdom Elementary

0010 Wisdom 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	110,369.62	110,369.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,119.60	1,119.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,491.34	20,491.34	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,333.07	36,333.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,957.72	4,957.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,854.72	0.00	0.00	3,854.72	0.00	0.00
Totals	177,126.07	173,271.35	0.00	3,854.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	177,126.07					

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LE 0010 Wisdom Elem	Indirect/Direct	0.00 / 173,271.35	0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0010 Wisdom 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	2013	2014	2015	2016	2017
	0010 Wisdom 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				2017	LE Reclassified Rate
	0010 Wisdom Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0203 Wisdom Elementary			Your Preliminary Rate by School System (SS) is:		0.00%	
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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 FY2016-17 Using FY15 Expenditures

01 Beaverhead 0205 Polaris Elementary

0012 Polaris 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	43,734.27	43,734.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,293.00	2,293.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,389.78	16,389.78	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	31,738.08	31,738.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	373.87	373.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	963.68	0.00	0.00	963.68	0.00	0.00
Totals	95,492.68	94,529.00	0.00	963.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	95,492.68					

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 FY2016-17 Using FY15 Expenditures

Line A	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**			
LE 0012 Polaris Elem Indirect/Direct 0.00 / 94,529.00	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	2013	2014	2015	2016	2017
	0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0012 Polaris 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	2013	2014	2015	2016	2017
	0012 Polaris 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				2017	LE Reclassified Rate
	0012 Polaris Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0205 Polaris 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 FY2016-17 Using FY15 Expenditures

01 Beaverhead 0207 Jackson Elementary

0014 Jackson 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	77,578.57	77,578.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,605.00	1,605.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,328.04	15,328.04	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	35,931.52	35,931.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,407.09	2,407.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,686.44	0.00	0.00	1,686.44	0.00	0.00
Totals	134,536.66	132,850.22	0.00	1,686.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	134,536.66					

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 FY2016-17 Using FY15 Expenditures

Line A		2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
LE 0014 Jackson Elem	Indirect/Direct	0.00 / 132,850.22	0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0014 Jackson 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	2013	2014	2015	2016	2017
	0014 Jackson 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				2017	LE Reclassified Rate
	0014 Jackson Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0207 Jackson 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 FY2016-17 Using FY15 Expenditures

01 Beaverhead 0208 Reichle Elementary

0015 Reichle 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	111,279.82	111,279.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,033.00	1,033.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,905.71	20,905.71	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,081.88	32,081.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,771.36	18,771.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,207.79	0.00	0.00	3,207.79	0.00	0.00
Totals	187,279.56	184,071.77	0.00	3,207.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	187,279.56					

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 FY2016-17 Using FY15 Expenditures

Line A	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**			
LE 0015 Reichle Elem Indirect/Direct 0.00 / 184,071.77	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	2013	2014	2015	2016	2017
	0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0015 Reichle 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	2013	2014	2015	2016	2017
	0015 Reichle 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				2017	LE Reclassified Rate
	0015 Reichle Elem				0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0208 Reichle 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.

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

Line F: Average together the results from Line E.

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