



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

16 Gallatin 0499 Manhattan Public Schools

0347 Manhattan School

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	1,929,661.43	1,927,111.86	0.00	2,549.57	0.00	0.00
21XX Support Services - Students	165,755.58	165,755.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,543.92	6,543.92	0.00	0.00	0.00	0.00
222X Educational Media Services	78,129.66	78,129.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	192,709.27	192,709.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	172,725.11	172,725.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,995.90	13,500.88	69,495.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	361,231.46	361,231.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	166,175.19	166,175.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,941.78	3,941.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,760.78	24,760.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,622.00	0.00	0.00	5,622.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	200,000.00	0.00	0.00	200,000.00	0.00	0.00
Totals	3,390,252.08	3,112,585.49	69,495.02	208,171.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,390,252.08					

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

16 Gallatin 0499 Manhattan Public Schools

0348 Manhattan High School

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	1,189,510.67	1,186,961.09	0.00	2,549.58	0.00	0.00
21XX Support Services - Students	135,767.73	135,767.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,029.20	9,029.20	0.00	0.00	0.00	0.00
222X Educational Media Services	83,253.22	83,253.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,844.86	85,844.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	168,956.48	168,956.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,093.89	7,269.61	36,824.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	177,805.19	177,805.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	143,100.34	143,100.34	0.00	0.00	0.00	0.00
31XX Food Services	164,121.55	164,121.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,035.85	16,035.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	117,371.12	117,371.12	0.00	0.00	0.00	0.00
Totals	2,334,890.10	2,295,516.24	36,824.28	2,549.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,334,890.10					

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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 0347 Manhattan School	Indirect/Direct	69,495.02 / 3,112,585.49	2.23%		
	LE 0348 Manhattan High School	Indirect/Direct	36,824.28 / 2,295,516.24	1.60%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0347 Manhattan School	0.0198	0.0196	0.0192	0.0185	2.23%
	0348 Manhattan High School	0.0198	0.0196	0.0192	0.0185	1.60%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0347 Manhattan School	0.0000	0.0000	0.0000	0.0000	
	0348 Manhattan High School	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0347 Manhattan School	0.0198	0.0196	0.0192	0.0185	
	0348 Manhattan High School	0.0198	0.0196	0.0192	0.0185	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaified Rate
	0347 Manhattan School	1.89%	
	0348 Manhattan High School	1.77%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaified Rate
0499 Manhattan Public Schools	1.83%	

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 FY2016-17 Using FY15 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 FY2016-17 Using FY15 Expenditures

16 Gallatin 0501 Bozeman Public Schools

0350 Bozeman 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	22,640,472.49	22,640,472.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,638,258.00	4,559,785.06	0.00	78,472.94	0.00	0.00
221X Improvement of Instruction Services	1,493,383.42	1,493,383.42	0.00	0.00	0.00	0.00
222X Educational Media Services	1,133,172.62	1,133,172.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	620,387.63	620,387.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,580,167.16	2,580,167.16	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	178,996.58	0.00	145,188.48	33,808.10	0.00	0.00
25XX Support Services - Business	1,203,682.41	77,799.16	935,548.83	190,334.42	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,659,399.78	2,659,399.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,561,718.20	1,561,718.20	0.00	0.00	0.00	0.00
32XX Enterprise Services	27,485.92	27,485.92	0.00	0.00	0.00	0.00
33XX Community Services	491,277.27	491,277.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	66,242.75	66,242.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	233,733.49	224,928.49	0.00	8,805.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	857,115.20	159,888.69	0.00	697,226.51	0.00	0.00
Totals	40,385,492.92	38,296,108.64	1,080,737.3 1	1,008,646.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	40,385,492.92					

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

16 Gallatin 0501 Bozeman Public Schools

0351 Bozeman 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	10,466,553.03	10,450,456.23	0.00	16,096.80	0.00	0.00
21XX Support Services - Students	1,603,529.88	1,603,529.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	242,379.95	242,379.95	0.00	0.00	0.00	0.00
222X Educational Media Services	265,584.23	265,584.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	606,433.87	606,433.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,283,385.04	1,283,385.04	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	97,866.78	0.00	64,058.68	33,808.10	0.00	0.00
25XX Support Services - Business	636,076.46	81,429.14	554,647.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,075,441.91	2,075,441.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	772,773.82	772,773.82	0.00	0.00	0.00	0.00
31XX Food Services	1,769,194.11	1,742,652.91	0.00	26,541.20	0.00	0.00
34XX Extracurricular - Activities	228,503.38	228,503.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	956,941.59	956,941.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,944.00	0.00	0.00	9,944.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,329.55	9,329.55	0.00	0.00	0.00	0.00
Totals	21,023,937.60	20,318,841.50	618,706.00	86,390.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	21,023,937.60					

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Line A		2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
LE 0350 Bozeman Elem	Indirect/Direct 1,080,737.31 / 38,296,108.64	2.82%				
LE 0351 Bozeman H S	Indirect/Direct 618,706.00 / 20,318,841.50	3.04%				
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0350 Bozeman Elem	0.0482	0.0488	0.0484	0.0468	2.82%
	0351 Bozeman H S	0.0482	0.0488	0.0484	0.0468	3.04%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0350 Bozeman Elem	0.0543	0.0548	0.0548	0.0519	
	0351 Bozeman H S	0.0543	0.0548	0.0548	0.0519	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0350 Bozeman Elem	0.0543	0.0548	0.0548	0.0519	
	0351 Bozeman H S	0.0543	0.0548	0.0548	0.0519	
Line E Five Year Average with 5% Discount	LE				2017	LE Reclaasified Rate
	0350 Bozeman Elem				4.64%	
	0351 Bozeman H S				4.68%	
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclaasified Rate
0501 Bozeman Public Schools	Your Preliminary Rate by School System (SS) is:				4.66%	
	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

16 Gallatin 0504 Willow Creek Public Schls

0354 Willow Creek 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	367,434.32	367,434.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,906.66	11,906.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,804.86	49,804.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,727.50	7,727.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,969.35	203.60	32,765.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	43,389.35	43,389.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,761.46	28,761.46	0.00	0.00	0.00	0.00
31XX Food Services	49,056.52	49,056.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	581.10	581.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,280.74	1,280.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,490.70	0.00	0.00	7,490.70	0.00	0.00
Totals	600,402.56	560,146.11	32,765.75	7,490.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	600,402.56					

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

16 Gallatin 0504 Willow Creek Public Schls

0355 Willow Creek 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	213,339.73	213,339.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,573.20	14,573.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	36,484.51	36,484.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,563.00	11,563.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,362.27	203.60	33,158.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,276.34	73,276.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,013.69	18,013.69	0.00	0.00	0.00	0.00
31XX Food Services	17,903.41	17,903.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,625.83	6,625.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,285.93	9,285.93	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	47,490.70	0.00	0.00	47,490.70	0.00	0.00
Totals	481,918.61	401,269.24	33,158.67	47,490.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	481,918.61					

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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 0354 Willow Creek Elem	Indirect/Direct	32,765.75 / 560,146.11	5.85%			
	LE 0355 Willow Creek H S	Indirect/Direct	33,158.67 / 401,269.24	8.26%			
Line B Preliminary Indirect Cost Rates	LE		2013	2014	2015	2016	2017
	0354 Willow Creek Elem		0.0585	0.0587	0.0600	0.0569	5.85%
	0355 Willow Creek H S		0.0585	0.0587	0.0600	0.0569	8.26%
Line C Approved Indirect Cost Rates	LE		2013	2014	2015	2016	2017
	0354 Willow Creek Elem		0.0000	0.0000	0.0000	0.0000	
	0355 Willow Creek H S		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2013	2014	2015	2016	2017
	0354 Willow Creek Elem		0.0585	0.0587	0.0600	0.0569	
	0355 Willow Creek H S		0.0585	0.0587	0.0600	0.0569	
Line E Five Year Average with 5% Discount	LE					2017	LE Reclaasified Rate
	0354 Willow Creek Elem					5.56%	
	0355 Willow Creek H S					6.02%	
Line F Average of LE's contained under one School System Code (SS)						2017	SS Reclaasified Rate
	0504 Willow Creek Public Schls		Your Preliminary Rate by School System (SS) is:			5.79%	
			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

* 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 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.

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

16 Gallatin 0506 Springhill Elementary

0357 Springhill 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	132,208.81	132,208.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,463.88	9,463.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,144.31	2,144.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,850.68	0.00	9,850.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,873.29	13,873.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,037.00	0.00	0.00	5,037.00	0.00	0.00
Totals	172,577.97	157,690.29	9,850.68	5,037.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	172,577.97					

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 FY2016-17 Using FY15 Expenditures

Line A	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**			
LE 0357 Springhill Elem Indirect/Direct 9,850.68 / 157,690.29	6.25%	<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
	0357 Springhill Elem	0.0000	0.0066	0.0138	0.0142	6.25%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0357 Springhill 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
	0357 Springhill Elem	0.0000	0.0066	0.0138	0.0142	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0357 Springhill Elem				1.84%	<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
0506 Springhill Elementary					1.84%	

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 FY2016-17 Using FY15 Expenditures

16 Gallatin 0508 Cottonwood Elementary

0359 Cottonwood 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	128,717.57	128,717.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,485.17	3,485.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	889.36	889.36	0.00	0.00	0.00	0.00
222X Educational Media Services	2,767.48	2,767.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,568.91	0.00	9,568.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,897.10	10,897.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,300.00	0.00	0.00	6,300.00	0.00	0.00
Totals	162,625.59	146,756.68	9,568.91	6,300.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	162,625.59					

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



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

Line A		2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
LE 0359 Cottonwood Elem	Indirect/Direct	9,568.91 / 146,756.68	6.52%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0359 Cottonwood Elem	0.0271	0.0385	0.0409	0.0462	6.52%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0359 Cottonwood 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
	0359 Cottonwood Elem	0.0271	0.0385	0.0409	0.0462	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0359 Cottonwood Elem				4.14%	<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
0508 Cottonwood Elementary			Your Preliminary Rate by School System (SS) is:		4.14%	
			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

16 Gallatin 0509 Three Forks Public Schls

0360 Three Forks 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	2,168,176.27	2,132,121.60	0.00	36,054.67	0.00	0.00
21XX Support Services - Students	1,000.00	1,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	76,380.50	76,380.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,462.72	97,462.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	183,723.41	183,723.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,967.38	0.00	4,967.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	241,668.05	235,405.38	0.00	6,262.67	0.00	0.00
27XX Student Transportation Services	169,140.50	113,384.33	0.00	55,756.17	0.00	0.00
31XX Food Services	230,460.96	230,460.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,676.34	38,676.34	0.00	0.00	0.00	0.00
9999 Undistributed	14,793.55	14,793.55	0.00	0.00	0.00	0.00
Totals	3,226,449.68	3,123,408.79	4,967.38	98,073.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,226,449.68					

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

16 Gallatin 0509 Three Forks Public Schls

0361 Three Forks 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	1,097,289.29	1,088,389.79	0.00	8,899.50	0.00	0.00
221X Improvement of Instruction Services	443.36	443.36	0.00	0.00	0.00	0.00
222X Educational Media Services	35,366.08	35,366.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,381.09	135,381.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,278.98	59,278.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,528.62	0.00	3,528.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	168,652.98	168,652.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,179.40	55,717.41	0.00	27,461.99	0.00	0.00
31XX Food Services	1,497.18	1,497.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	46,385.17	46,385.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	113,688.93	113,688.93	0.00	0.00	0.00	0.00
9999 Undistributed	7,997.76	7,997.76	0.00	0.00	0.00	0.00
Totals	1,752,688.84	1,712,798.73	3,528.62	36,361.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,752,688.84					

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 0360 Three Forks Elem	Indirect/Direct 4,967.38 / 3,123,408.79	0.16%			
	LE 0361 Three Forks H S	Indirect/Direct 3,528.62 / 1,712,798.73	0.21%			
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0360 Three Forks Elem	0.0020	0.0014	0.0021	0.0019	0.16%
	0361 Three Forks H S	0.0020	0.0014	0.0021	0.0019	0.21%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0360 Three Forks Elem	0.0000	0.0000	0.0000	0.0000	
	0361 Three Forks H S	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0360 Three Forks Elem	0.0020	0.0014	0.0021	0.0019	
	0361 Three Forks H S	0.0020	0.0014	0.0021	0.0019	
Line E Five Year Average with 5% Discount	LE				2017	LE Reclaasified Rate
	0360 Three Forks Elem				0.17%	
	0361 Three Forks H S				0.18%	
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclaasified Rate
	0509 Three Forks Public Schls	Your Preliminary Rate by School System (SS) is:			0.18%	
		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 FY2016-17 Using FY15 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 FY2016-17 Using FY15 Expenditures

16 Gallatin 0510 Pass Creek Elementary

0362 Pass Creek 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	90,249.48	90,249.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,795.31	2,795.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,712.68	2,712.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,698.05	0.00	6,698.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,324.35	8,324.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	623.91	623.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,416.00	0.00	0.00	6,416.00	0.00	0.00
Totals	117,819.78	104,705.73	6,698.05	6,416.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	117,819.78					

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 0362 Pass Creek Elem Indirect/Direct 6,698.05 / 104,705.73	6.40%	<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
	0362 Pass Creek Elem	0.0566	0.0570	0.0611	0.0571	6.40%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0362 Pass Creek 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
	0362 Pass Creek Elem	0.0566	0.0570	0.0611	0.0571	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0362 Pass Creek Elem				5.62%	<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
0510 Pass Creek Elementary	Your Preliminary Rate by School System (SS) is:				5.62%	
	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

16 Gallatin 0511 Monforton Elementary

0363 Monforton 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	1,826,540.75	1,707,393.25	0.00	119,147.50	0.00	0.00
21XX Support Services - Students	81,544.30	81,544.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	81,583.05	77,665.87	0.00	3,917.18	0.00	0.00
222X Educational Media Services	75,506.88	75,506.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,612.15	76,612.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	213,118.97	213,118.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,293.75	19,022.97	60,270.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	324,916.50	272,298.00	0.00	52,618.50	0.00	0.00
27XX Student Transportation Services	81,496.30	81,496.30	0.00	0.00	0.00	0.00
31XX Food Services	156,083.87	156,083.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,227.96	15,227.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,806.00	0.00	0.00	9,806.00	0.00	0.00
Totals	3,021,730.48	2,775,970.52	60,270.78	185,489.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,021,730.48					

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 0363 Monforton Elem	Indirect/Direct	60,270.78 / 2,775,970.52	2.17%			
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0363 Monforton Elem	0.0313	0.0307	0.0302	0.0280	2.17%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0363 Monforton Elem	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0363 Monforton Elem	0.0313	0.0307	0.0302	0.0280	
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0363 Monforton Elem				2.70%	
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0511 Monforton Elementary					2.70%	

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.

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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 FY2016-17 Using FY15 Expenditures

16 Gallatin 0512 Gallatin Gateway Elem

0364 Gallatin Gateway 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	819,727.08	817,265.38	0.00	2,461.70	0.00	0.00
21XX Support Services - Students	83,100.14	83,100.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,775.08	8,775.08	0.00	0.00	0.00	0.00
222X Educational Media Services	48,438.50	48,438.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,455.43	87,455.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	118,011.70	118,011.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	111,124.08	17,539.07	93,585.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	150,557.67	150,557.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	104,587.96	104,587.96	0.00	0.00	0.00	0.00
31XX Food Services	93,779.97	93,779.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,991.14	16,991.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,495.00	0.00	0.00	6,495.00	0.00	0.00
Totals	1,649,043.75	1,546,502.04	93,585.01	8,956.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,649,043.75					

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 0364 Gallatin Gateway Elem Indirect/Direct 93,585.01 / 1,546,502.04	6.05%	<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
	0364 Gallatin Gateway Elem	0.0498	0.0501	0.0498	0.0483	6.05%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0364 Gallatin Gateway 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
	0364 Gallatin Gateway Elem	0.0498	0.0501	0.0498	0.0483	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0364 Gallatin Gateway Elem				4.91%	<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
0512 Gallatin Gateway Elem	Your Preliminary Rate by School System (SS) is:				4.91%	<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.
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- Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.
- Line F: Average together the results from Line E.

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



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

16 Gallatin 0514 Anderson Elementary

0366 Anderson 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	1,237,803.10	1,206,693.10	0.00	31,110.00	0.00	0.00
21XX Support Services - Students	42,478.63	42,478.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,537.61	19,537.61	0.00	0.00	0.00	0.00
222X Educational Media Services	60,016.72	60,016.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,796.19	4,796.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	146,013.05	146,013.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	122,708.80	0.00	122,708.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	168,824.57	168,824.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	38,197.63	38,197.63	0.00	0.00	0.00	0.00
31XX Food Services	112,662.67	112,662.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,282.09	13,282.09	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,264.92	0.00	0.00	0.00	5,264.92	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,466.00	0.00	0.00	7,466.00	0.00	0.00
Totals	1,979,051.98	1,812,502.26	122,708.80	38,576.00	5,264.92	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,979,051.98					

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 0366 Anderson Elem	Indirect/Direct	122,708.80 / 1,812,502.26	6.77%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0366 Anderson Elem	0.0445	0.0448	0.0435	0.0422	6.77%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0366 Anderson 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
	0366 Anderson Elem	0.0445	0.0448	0.0435	0.0422	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclaasified Rate
	0366 Anderson Elem				4.61%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclaasified Rate
0514 Anderson Elementary	Your Preliminary Rate by School System (SS) is:				4.61%	
	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

16 Gallatin 0515 LaMotte Elementary

0367 LaMotte 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	407,452.15	407,452.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,731.85	12,731.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,470.49	4,470.49	0.00	0.00	0.00	0.00
222X Educational Media Services	10,275.66	10,275.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,177.37	143,177.37	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,145.93	0.00	4,145.93	0.00	0.00	0.00
25XX Support Services - Business	18,981.65	934.19	18,047.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,356.94	59,356.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	9,478.96	9,478.96	0.00	0.00	0.00	0.00
31XX Food Services	11,264.27	11,264.27	0.00	0.00	0.00	0.00
33XX Community Services	9,220.96	9,220.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,106.50	0.00	0.00	14,106.50	0.00	0.00
Totals	704,662.73	668,362.84	22,193.39	14,106.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	704,662.73					

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



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

Line A		2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
LE 0367 LaMotte Elem	Indirect/Direct 22,193.39 / 668,362.84	3.32%	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0367 LaMotte Elem	0.0519	0.0431	0.0401	0.0384	3.32%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0367 LaMotte 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
	0367 LaMotte Elem	0.0519	0.0431	0.0401	0.0384	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0367 LaMotte Elem				3.93%	<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
0515 LaMotte Elementary	Your Preliminary Rate by School System (SS) is:				3.93%	
	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

16 Gallatin 0516 Belgrade Public Schools

0368 Belgrade 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	11,308,946.87	11,263,417.97	0.00	45,528.90	0.00	0.00
21XX Support Services - Students	1,755,305.09	1,755,305.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	134,223.39	134,223.39	0.00	0.00	0.00	0.00
222X Educational Media Services	999,120.53	999,120.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,888.64	118,888.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	907,919.86	907,919.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	407,302.58	73,816.61	333,485.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,735,320.16	1,693,160.16	0.00	42,160.00	0.00	0.00
27XX Student Transportation Services	976,705.57	918,597.26	0.00	58,108.31	0.00	0.00
31XX Food Services	1,037,655.22	1,037,655.22	0.00	0.00	0.00	0.00
32XX Enterprise Services	21,956.43	21,956.43	0.00	0.00	0.00	0.00
33XX Community Services	6,130.72	6,130.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,800.93	6,800.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	144,617.02	120,706.27	0.00	23,910.75	0.00	0.00
4XXX Facilities Acquisition and Construction Services	500,159.01	0.00	0.00	500,159.01	0.00	0.00
Totals	20,061,052.02	19,057,699.08	333,485.97	669,866.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	20,061,052.02					

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

16 Gallatin 0516 Belgrade Public Schools

0369 Belgrade 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	4,474,068.01	4,423,275.11	0.00	50,792.90	0.00	0.00
21XX Support Services - Students	364,850.90	364,850.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	164,678.85	164,678.85	0.00	0.00	0.00	0.00
222X Educational Media Services	513,955.92	513,955.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,218.05	107,218.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	669,790.23	669,790.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	322,313.97	73,816.55	248,497.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,000,319.04	990,807.18	0.00	9,511.86	0.00	0.00
27XX Student Transportation Services	403,147.38	378,243.82	0.00	24,903.56	0.00	0.00
31XX Food Services	235,184.74	235,184.74	0.00	0.00	0.00	0.00
32XX Enterprise Services	9,691.43	9,691.43	0.00	0.00	0.00	0.00
33XX Community Services	5,461.57	5,461.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	96,722.25	96,722.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	336,457.03	336,457.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,000.07	0.00	0.00	41,000.07	0.00	0.00
Totals	8,744,859.44	8,370,153.63	248,497.42	126,208.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,744,859.44					

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 0368 Belgrade Elem	Indirect/Direct 333,485.97 / 19,057,699.08	1.75%			
	LE 0369 Belgrade H S	Indirect/Direct 248,497.42 / 8,370,153.63	2.97%			
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0368 Belgrade Elem	0.0327	0.0320	0.0307	0.0315	1.75%
	0369 Belgrade H S	0.0327	0.0320	0.0307	0.0315	2.97%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0368 Belgrade Elem	0.0000	0.0000	0.0000	0.0000	
	0369 Belgrade H S	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0368 Belgrade Elem	0.0327	0.0320	0.0307	0.0315	
	0369 Belgrade H S	0.0327	0.0320	0.0307	0.0315	
Line E Five Year Average with 5% Discount	LE				2017	LE Reclaasified Rate
	0368 Belgrade Elem				2.74%	
	0369 Belgrade H S				2.98%	
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclaasified Rate
	0516 Belgrade Public Schools	Your Preliminary Rate by School System (SS) is:			2.86%	
		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 FY2016-17 Using FY15 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 FY2016-17 Using FY15 Expenditures

16 Gallatin 0517 Malmborg Elementary

0370 Malmborg 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	112,226.79	112,226.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,593.03	8,593.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	561.36	561.36	0.00	0.00	0.00	0.00
222X Educational Media Services	588.92	588.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,596.15	3,596.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,737.86	0.00	6,737.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,536.08	13,536.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	331.05	331.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,483.00	0.00	0.00	5,483.00	0.00	0.00
Totals	151,654.24	139,433.38	6,737.86	5,483.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	151,654.24					

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



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

Line A	Indirect/Direct	6,737.86 / 139,433.38	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>	
LE 0370 Malmborg Elem			4.83%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0370 Malmborg Elem	0.0591	0.0591	0.0604	0.0554	4.83%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0370 Malmborg 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
	0370 Malmborg Elem	0.0591	0.0591	0.0604	0.0554	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0370 Malmborg Elem				5.36%	<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
0517 Malmborg Elementary					5.36%	

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 FY2016-17 Using FY15 Expenditures

16 Gallatin 0520 West Yellowstone K-12 Schls

0374 West Yellowstone K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,484,631.99	1,437,936.78	0.00	46,695.21	0.00	0.00
21XX Support Services - Students	55,559.84	55,559.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,951.60	5,951.60	0.00	0.00	0.00	0.00
222X Educational Media Services	39,256.44	39,256.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	224,773.75	224,773.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	54,264.98	54,264.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,119.43	0.00	95,119.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	257,216.01	237,764.95	0.00	19,451.06	0.00	0.00
27XX Student Transportation Services	209,995.46	209,995.46	0.00	0.00	0.00	0.00
31XX Food Services	92,899.75	92,899.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	46,742.83	46,742.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	73,759.03	73,759.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,899.00	0.00	0.00	8,899.00	0.00	0.00
Totals	2,649,070.11	2,478,905.41	95,119.43	75,045.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,649,070.11					

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 0374 West Yellowstone K-12 Indirect/Direct 95,119.43 / 2,478,905.41	3.84%	<input type="text"/>	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0374 West Yellowstone K-12	0.0196	0.0202	0.0217	0.0217	3.84%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0374 West Yellowstone K-12	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0374 West Yellowstone K-12	0.0196	0.0202	0.0217	0.0217	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0374 West Yellowstone K-12				2.31%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0520 West Yellowstone K-12 Schls	Your Preliminary Rate by School System (SS) is:				2.31%	<input 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 FY2016-17 Using FY15 Expenditures

16 Gallatin 0521 Big Sky K-12 Schools

1239 Big Sky School K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,966,701.16	1,966,701.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	114,755.05	114,755.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,823.54	15,823.54	0.00	0.00	0.00	0.00
222X Educational Media Services	99,451.19	99,451.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	262,136.21	262,136.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	102,283.06	102,283.06	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	61,506.36	0.00	61,506.36	0.00	0.00	0.00
25XX Support Services - Business	94,715.26	0.00	94,715.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	408,768.74	408,768.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	221,697.68	221,697.68	0.00	0.00	0.00	0.00
31XX Food Services	110,152.94	110,152.94	0.00	0.00	0.00	0.00
33XX Community Services	72,099.85	72,099.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,086.34	2,086.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,359.74	51,359.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	457,044.00	0.00	0.00	457,044.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,518.00	189.00	0.00	9,329.00	0.00	0.00
Totals	4,050,099.12	3,427,504.50	156,221.62	466,373.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,050,099.12					

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 1239 Big Sky School K-12	Indirect/Direct	156,221.62 / 3,427,504.50	4.56%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1239 Big Sky School K-12	0.0265	0.0291	0.0288	0.0273	4.56%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1239 Big Sky School K-12	0.0265	0.0291	0.0288	0.0273	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1239 Big Sky School K-12	0.0265	0.0291	0.0288	0.0273	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	1239 Big Sky School K-12				2.99%	<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
0521 Big Sky K-12 Schools					2.99%	

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 FY2016-17 Using FY15 Expenditures

16 Gallatin 0522 Amsterdam Elementary

0376 Amsterdam 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	765,112.16	765,112.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	16,039.06	16,039.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,269.01	2,269.01	0.00	0.00	0.00	0.00
222X Educational Media Services	23,826.04	23,826.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,187.07	12,187.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	150,944.31	150,944.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,715.60	0.00	28,715.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	95,827.67	90,877.67	0.00	4,950.00	0.00	0.00
27XX Student Transportation Services	99,777.72	99,777.72	0.00	0.00	0.00	0.00
31XX Food Services	33,867.79	33,867.79	0.00	0.00	0.00	0.00
33XX Community Services	8,930.81	8,930.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	54,007.61	0.00	0.00	54,007.61	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,019.00	0.00	0.00	19,019.00	0.00	0.00
Totals	1,310,523.85	1,203,831.64	28,715.60	77,976.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,310,523.85					

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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 0376 Amsterdam Elem	Indirect/Direct 28,715.60 / 1,203,831.64	2.39%	<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
	0376 Amsterdam Elem	0.0280	0.0281	0.0269	0.0245	2.39%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0376 Amsterdam 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
	0376 Amsterdam Elem	0.0280	0.0281	0.0269	0.0245	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0376 Amsterdam Elem				2.50%	<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
0522 Amsterdam Elementary	Your Preliminary Rate by School System (SS) is:				2.50%	
	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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