



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

27 Lincoln 0639 Troy Public Schools

0519 Troy 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	1,780,763.48	1,760,293.48	0.00	20,470.00	0.00	0.00
21XX Support Services - Students	51,562.46	51,562.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	21,174.54	21,174.54	0.00	0.00	0.00	0.00
222X Educational Media Services	51,170.66	51,170.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,697.96	114,697.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	219,204.36	219,204.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	107,492.77	36,185.06	71,307.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,851.11	235,851.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	126,309.03	122,952.63	0.00	3,356.40	0.00	0.00
31XX Food Services	211,687.02	211,687.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	728.89	728.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,489.25	47,489.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	155,467.75	0.00	0.00	155,467.75	0.00	0.00
Totals	3,123,599.28	2,872,997.42	71,307.71	179,294.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,123,599.28					

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



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

27 Lincoln 0639 Troy Public Schools

0520 Troy 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	1,054,533.04	1,054,533.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	47,675.30	47,675.30	0.00	0.00	0.00	0.00
222X Educational Media Services	41,969.84	41,969.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	112,883.34	112,883.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	109,237.40	109,237.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,143.21	21,775.57	52,367.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	218,335.20	218,335.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	116,956.21	114,718.61	0.00	2,237.60	0.00	0.00
31XX Food Services	6,285.36	6,285.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,681.35	38,681.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	102,373.11	102,373.11	0.00	0.00	0.00	0.00
Totals	1,923,073.36	1,868,468.12	52,367.64	2,237.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,923,073.36					

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 0519 Troy Elem	Indirect/Direct 71,307.71 / 2,872,997.42	2.48%			
	LE 0520 Troy H S	Indirect/Direct 52,367.64 / 1,868,468.12	2.80%			
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0519 Troy Elem	0.0236	0.0229	0.0238	0.0233	2.48%
	0520 Troy H S	0.0236	0.0229	0.0238	0.0233	2.80%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0519 Troy Elem	0.0236	0.0229	0.0238	0.0233	
	0520 Troy H S	0.0236	0.0229	0.0238	0.0233	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0519 Troy Elem	0.0236	0.0229	0.0238	0.0233	
	0520 Troy H S	0.0236	0.0229	0.0238	0.0233	
Line E Five Year Average with 5% Discount	LE				2017	LE Reclaasified Rate
	0519 Troy Elem				2.25%	
	0520 Troy H S				2.31%	
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclaasified Rate
0639 Troy Public Schools					2.28%	

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

27 Lincoln 0640 Libby K-12 Schools

0522 Libby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	7,224,675.04	7,207,955.04	0.00	16,720.00	0.00	0.00
21XX Support Services - Students	189,071.40	189,071.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	320,215.19	320,215.19	0.00	0.00	0.00	0.00
222X Educational Media Services	170,640.17	170,640.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	368,461.45	368,461.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	801,823.05	801,823.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	311,616.68	14,699.61	296,917.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,033,132.76	1,017,042.76	0.00	16,090.00	0.00	0.00
27XX Student Transportation Services	749,521.03	749,521.03	0.00	0.00	0.00	0.00
31XX Food Services	462,850.87	462,850.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,325.92	43,325.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	221,001.11	221,001.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	66,896.04	0.00	0.00	66,896.04	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,642.00	39,642.00	0.00	0.00	0.00	0.00
Totals	12,002,872.71	11,606,249.60	296,917.07	99,706.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	12,002,872.71					

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



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

Line A	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**			
LE 0522 Libby K-12 Schools Indirect/Direct 296,917.07 / 11,606,249.60	2.56%	<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
	0522 Libby K-12 Schools	0.0281	0.0287	0.0300	0.0301	2.56%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0522 Libby K-12 Schools	0.0281	0.0287	0.0300	0.0301	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0522 Libby K-12 Schools	0.0281	0.0287	0.0300	0.0301	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0522 Libby K-12 Schools				2.71%	<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
0640 Libby K-12 Schools	Your Preliminary Rate by School System (SS) is:				2.71%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS					

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

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

- Line B: This is a copy of the Calculated Rate using TFS expenditures.
- Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.
- Line D: Copy the higher value by LE from Lines B or C.
- Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.
- Line F: Average together the results from Line E.

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



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

27 Lincoln 0645 Eureka Public Schools

0527 Eureka Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,187,045.39	3,187,045.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	465,962.20	465,962.20	0.00	0.00	0.00	0.00
222X Educational Media Services	88,483.07	88,483.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	274,774.87	274,774.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	357,622.79	357,622.79	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	559,516.89	550,600.02	0.00	8,916.87	0.00	0.00
27XX Student Transportation Services	302,240.18	218,826.41	0.00	83,413.77	0.00	0.00
31XX Food Services	295,551.43	295,551.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	254.00	254.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,839.14	22,839.14	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	47,666.36	0.00	0.00	0.00	47,666.36	0.00
Totals	5,601,956.32	5,461,959.32	0.00	92,330.64	47,666.36	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,601,956.32					

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

27 Lincoln 0645 Eureka Public Schools

0528 Lincoln 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	1,174,077.90	1,174,077.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	229,845.43	229,845.43	0.00	0.00	0.00	0.00
222X Educational Media Services	72,300.43	72,300.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,472.92	183,472.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	206,683.25	206,683.25	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	383,141.57	365,307.83	0.00	17,833.74	0.00	0.00
27XX Student Transportation Services	311,169.63	166,181.47	0.00	144,988.16	0.00	0.00
34XX Extracurricular - Activities	15,165.07	15,165.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	128,262.69	128,262.69	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	47,666.36	0.00	0.00	0.00	47,666.36	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	45,000.00	0.00	0.00	45,000.00	0.00	0.00
Totals	2,796,785.25	2,541,296.99	0.00	207,821.90	47,666.36	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,796,785.25					

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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 0527 Eureka Elem	Indirect/Direct	0.00 / 5,461,959.32	0.00%	
	LE 0528 Lincoln County H S	Indirect/Direct	0.00 / 2,541,296.99	0.00%	

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0527 Eureka Elem	0.0002	0.0002	0.0003	0.0003	0.00%
	0528 Lincoln County H S	0.0002	0.0002	0.0003	0.0003	0.00%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0527 Eureka Elem	0.0000	0.0002	0.0000	0.0000	
	0528 Lincoln County H S	0.0000	0.0002	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0527 Eureka Elem	0.0002	0.0002	0.0003	0.0003	
	0528 Lincoln County H S	0.0002	0.0002	0.0003	0.0003	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0527 Eureka Elem	0.02%	
	0528 Lincoln County H S	0.02%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0645 Eureka Public Schools	0.02%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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

27 Lincoln 0646 Fortine Elementary

0529 Fortine 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	381,554.14	381,554.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,672.61	4,672.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,582.90	20,582.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,011.53	39,011.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,287.30	0.00	37,287.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	62,363.15	62,363.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,855.35	67,855.35	0.00	0.00	0.00	0.00
31XX Food Services	85,743.34	85,743.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,916.82	2,916.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,272.81	0.00	0.00	1,272.81	0.00	0.00
Totals	703,259.95	664,699.84	37,287.30	1,272.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	703,259.95					

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 0529 Fortine Elem	Indirect/Direct 37,287.30 / 664,699.84	5.61%	<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
	0529 Fortine Elem	0.0750	0.0789	0.0751	0.0789	5.61%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0529 Fortine 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
	0529 Fortine Elem	0.0750	0.0789	0.0751	0.0789	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0529 Fortine Elem				6.92%	<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
0646 Fortine Elementary	Your Preliminary Rate by School System (SS) is:				6.92%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS					

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

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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

27 Lincoln 0647 McCormick Elementary

0530 McCormick 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	134,213.70	134,213.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,423.93	9,423.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,156.29	1,156.29	0.00	0.00	0.00	0.00
222X Educational Media Services	4,773.40	4,773.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,568.75	2,568.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,867.27	0.00	36,867.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,457.46	26,457.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,641.18	32,641.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,469.80	2,469.80	0.00	0.00	0.00	0.00
Totals	250,571.78	213,704.51	36,867.27	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	250,571.78					

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 0530 McCormick Elem	Indirect/Direct 36,867.27 / 213,704.51	17.25%	<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
	0530 McCormick Elem	0.1644	0.1474	0.1500	0.1525	17.25%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0530 McCormick 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
	0530 McCormick Elem	0.1644	0.1474	0.1500	0.1525	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0530 McCormick Elem				14.95%	<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
0647 McCormick Elementary	Your Preliminary Rate by School System (SS) is:				14.95%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS					

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

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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

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

Line F: Average together the results from Line E.

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



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

27 Lincoln 0650 Yaak Elementary

0533 Yaak 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	93,830.55	93,830.55	0.00	0.00	0.00	0.00
222X Educational Media Services	634.62	634.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,908.45	2,136.01	24,772.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,349.07	17,349.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	858.90	858.90	0.00	0.00	0.00	0.00
9999 Undistributed	1,536.00	1,536.00	0.00	0.00	0.00	0.00
Totals	141,117.59	116,345.15	24,772.44	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	141,117.59					

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 <u>Calculated Rate</u>	2017 <u>Reclassified Rate*</u>	Requested <u>Reclassified Rate**</u>		
	LE 0533 Yaak Elem Indirect/Direct 24,772.44 / 116,345.15	21.29%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0533 Yaak Elem	0.2251	0.2193	0.2126	0.2138	21.29%
Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0533 Yaak 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>
	0533 Yaak Elem	0.2251	0.2193	0.2126	0.2138	<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>
	0533 Yaak Elem				20.59%	<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>
	0650 Yaak Elementary	Your Preliminary Rate by School System (SS) is:			20.59%	<input style="width: 100px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS				

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

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

- Line B: This is a copy of the Calculated Rate using TFS expenditures.
- Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.
- Line D: Copy the higher value by LE from Lines B or C.
- Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.
- Line F: Average together the results from Line E.

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



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

27 Lincoln 0651 Trego Elementary

0534 Trego 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	144,338.22	144,338.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,726.59	2,726.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,284.45	10,284.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,273.31	6,273.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,212.97	7,905.46	28,307.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	74,801.47	60,436.47	0.00	14,365.00	0.00	0.00
27XX Student Transportation Services	21,990.34	21,990.34	0.00	0.00	0.00	0.00
31XX Food Services	34,878.58	34,878.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,299.06	1,299.06	0.00	0.00	0.00	0.00
Totals	332,804.99	290,132.48	28,307.51	14,365.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	332,804.99					

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



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

Line A	Indirect/Direct	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
LE 0534 Trego Elem	28,307.51 / 290,132.48	9.76%	<input type="text"/>	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0534 Trego Elem	0.0682	0.0702	0.0730	0.0656	9.76%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0534 Trego Elem	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
	0534 Trego Elem	0.0682	0.0702	0.0730	0.0656	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2017	LE Reclassified Rate
	0534 Trego Elem				7.12%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclassified Rate
0651 Trego Elementary					7.12%	

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.

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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.