



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

### 41 Ravalli 0822 Corvallis K-12 Schools

#### 0731 Corvallis 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	6,624,218.52	6,622,337.10	0.00	1,881.42	0.00	0.00
21XX Support Services - Students	797,033.13	797,033.13	0.00	0.00	0.00	0.00
222X Educational Media Services	232,810.37	232,810.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	254,786.64	254,786.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	687,656.16	687,656.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	181,043.56	12,666.07	168,377.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	965,947.34	956,376.34	0.00	9,571.00	0.00	0.00
27XX Student Transportation Services	532,004.02	532,004.02	0.00	0.00	0.00	0.00
31XX Food Services	382,116.01	367,116.01	0.00	15,000.00	0.00	0.00
34XX Extracurricular - Activities	63,158.58	63,158.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	327,525.16	327,525.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	414,041.39	0.00	0.00	414,041.39	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,000.00	12,452.00	0.00	1,548.00	0.00	0.00
<b>Totals</b>	11,476,340.88	10,865,921.58	168,377.49	442,041.81	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	11,476,340.88					

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 0731 Corvallis K-12 Schools      Indirect/Direct      168,377.49 / 10,865,921.58	1.55%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	
	0731 Corvallis K-12 Schools	0.0105	0.0106	0.0108	0.0108	1.55%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	
	0731 Corvallis K-12 Schools	0.0105	0.0106	0.0108	0.0108	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	
	0731 Corvallis K-12 Schools	0.0105	0.0106	0.0108	0.0108	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2017</b>	<b>LE Reclassified Rate</b>
	0731 Corvallis K-12 Schools					1.11%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclassified Rate</b>	
0822 Corvallis K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>1.11%</b>	<input style="width: 100px; height: 20px;" type="text"/>	
This same rate is applied to both EL and HS in the same SS							

- \* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.
- \*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.
- Line B: This is a copy of the Calculated Rate using TFS expenditures.
- Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.
- Line D: Copy the higher value by LE from Lines B or C.
- Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.
- Line F: Average together the results from Line E.

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



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

41 Ravalli 0823 Stevensville Public Schls

**0732 Stevensville Elem**

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,907,845.00	2,907,845.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	87,976.77	87,976.77	0.00	0.00	0.00	0.00
222X Educational Media Services	194,130.53	194,130.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,225.73	95,225.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	289,645.86	289,645.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	116,513.53	31,795.29	84,718.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	494,123.19	494,123.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	457,806.11	348,184.43	0.00	109,621.68	0.00	0.00
31XX Food Services	282,385.66	282,385.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,519.10	5,519.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,409.94	33,409.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	126,525.40	0.00	0.00	126,525.40	0.00	0.00
<b>Totals</b>	5,091,106.82	4,770,241.50	84,718.24	236,147.08	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,091,106.82					

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

41 Ravalli 0823 Stevensville Public Schls

**0733 Stevensville H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,116,256.88	2,116,256.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	86,243.27	86,243.27	0.00	0.00	0.00	0.00
222X Educational Media Services	131,534.81	131,534.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,280.16	103,280.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	294,372.43	294,372.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	124,400.49	34,151.89	90,248.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	414,804.89	414,804.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	344,276.33	260,770.21	0.00	83,506.12	0.00	0.00
34XX Extracurricular - Activities	56,809.92	56,809.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	208,370.79	208,370.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	43,683.60	0.00	0.00	43,683.60	0.00	0.00
<b>Totals</b>	3,924,033.57	3,706,595.25	90,248.60	127,189.72	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,924,033.57					

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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 0732 Stevensville Elem	Indirect/Direct 84,718.24 / 4,770,241.50	1.78%	[ ]	
LE 0733 Stevensville H S	Indirect/Direct 90,248.60 / 3,706,595.25	2.43%	[ ]	

  

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0732 Stevensville Elem	0.0172	0.0179	0.0171	0.0170	1.78%
	0733 Stevensville H S	0.0172	0.0179	0.0171	0.0170	2.43%

  

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0732 Stevensville Elem	0.0172	0.0179	0.0171	0.0170	[ ]
	0733 Stevensville H S	0.0172	0.0179	0.0171	0.0170	[ ]

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0732 Stevensville Elem	0.0172	0.0179	0.0171	0.0170	[ ]
	0733 Stevensville H S	0.0172	0.0179	0.0171	0.0170	[ ]

  

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0732 Stevensville Elem	1.65%	[ ]
	0733 Stevensville H S	1.78%	[ ]

  

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0823 Stevensville Public Schls	<b>1.72%</b>	

**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.

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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.

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

### 41 Ravalli 0824 Hamilton K-12 Schools

#### 0735 Hamilton 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	8,069,959.23	8,017,381.23	0.00	52,578.00	0.00	0.00
21XX Support Services - Students	410,375.98	410,375.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,693.49	25,693.49	0.00	0.00	0.00	0.00
222X Educational Media Services	299,345.63	299,345.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	200,548.26	200,548.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	934,345.50	934,345.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	576,115.42	35,351.35	479,085.06	61,679.01	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,188,710.83	1,649,511.22	0.00	539,199.61	0.00	0.00
27XX Student Transportation Services	777,098.43	764,712.43	0.00	12,386.00	0.00	0.00
31XX Food Services	542,658.62	492,216.87	0.00	50,441.75	0.00	0.00
32XX Enterprise Services	39,020.50	39,020.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	56,659.16	56,659.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	341,113.09	341,113.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	105,590.22	0.00	0.00	105,590.22	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	115,060.45	0.00	0.00	0.00	115,060.45	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	146,585.00	0.00	0.00	146,585.00	0.00	0.00
<b>Totals</b>	14,828,879.81	13,266,274.71	479,085.06	968,459.59	115,060.45	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	14,828,879.81					

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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 0735 Hamilton K-12 Schools      Indirect/Direct      479,085.06 / 13,266,274.71	3.61%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>				
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	
	0735 Hamilton K-12 Schools	0.0142	0.0146	0.0146	0.0150	3.61%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	
	0735 Hamilton K-12 Schools	0.0142	0.0146	0.0146	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	
	0735 Hamilton K-12 Schools	0.0142	0.0146	0.0146	0.0150	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2017</b>	<b>LE Reclassified Rate</b>
	0735 Hamilton K-12 Schools					1.80%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclassified Rate</b>	
0824 Hamilton K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>1.80%</b>		
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.
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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

### 41 Ravalli 0826 Victor K-12 Schools

#### 0738 Victor K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,903,188.21	1,903,188.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	93,188.85	93,188.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,145.09	6,145.09	0.00	0.00	0.00	0.00
222X Educational Media Services	50,576.92	50,576.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,319.46	114,319.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	85,900.14	85,900.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	230,042.42	4,061.59	222,120.63	3,860.20	0.00	0.00
26XX Operation and Maintenance of Plant Services	348,920.79	333,920.79	0.00	15,000.00	0.00	0.00
27XX Student Transportation Services	159,693.66	159,693.66	0.00	0.00	0.00	0.00
31XX Food Services	182,551.53	182,551.53	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,646.52	1,646.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,241.57	32,241.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	74,481.67	74,481.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,417.50	0.00	0.00	7,417.50	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	13,713.82	0.00	0.00	0.00	13,713.82	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,975.27	0.00	0.00	37,975.27	0.00	0.00
9999 Undistributed	1,032.57	1,032.57	0.00	0.00	0.00	0.00
<b>Totals</b>	3,343,035.99	3,042,948.57	222,120.63	64,252.97	13,713.82	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					

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

**Adjusted Totals**

3,343,035.99

Line A		2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0738 Victor K-12 Schools	Indirect/Direct 222,120.63 / 3,042,948.57	7.30%	<input type="text"/>	

**Line B Preliminary Indirect Cost Rates**

LE	2013	2014	2015	2016	2017
0738 Victor K-12 Schools	0.0618	0.0626	0.0620	0.0644	7.30%

**Line C Approved Indirect Cost Rates**

LE	2013	2014	2015	2016	2017
0738 Victor K-12 Schools	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
0738 Victor K-12 Schools	0.0618	0.0626	0.0620	0.0644	<input type="text"/>

**Line E Five Year Average with 5% Discount**

LE	2017	LE Reclaasified Rate
0738 Victor K-12 Schools	6.15%	<input type="text"/>

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

0826 Victor K-12 Schools

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

**2017 SS Reclaasified Rate**

**6.15%**

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.



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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.

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

### 41 Ravalli 0827 Darby K-12 Schools

#### 0740 Darby 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	2,125,248.40	2,100,248.40	0.00	25,000.00	0.00	0.00
21XX Support Services - Students	79,974.29	79,974.29	0.00	0.00	0.00	0.00
222X Educational Media Services	80,683.88	80,683.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	188,494.91	188,494.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	250,428.81	250,428.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,282.09	23,075.33	45,206.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	517,081.32	490,754.58	0.00	26,326.74	0.00	0.00
27XX Student Transportation Services	474,201.15	311,701.15	0.00	162,500.00	0.00	0.00
31XX Food Services	203,599.53	203,599.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,097.33	14,097.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	105,183.90	105,183.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,755.00	4,755.00	0.00	0.00	0.00	0.00
<b>Totals</b>	4,112,030.61	3,852,997.11	45,206.76	213,826.74	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,112,030.61					

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 0740 Darby K-12 Schools	Indirect/Direct	45,206.76 / 3,852,997.11	1.17%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0740 Darby K-12 Schools	0.0376	0.0403	0.0343	0.0281	1.17%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0740 Darby K-12 Schools	0.0393	0.0424	0.0343	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0740 Darby K-12 Schools	0.0393	0.0424	0.0343	0.0281	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclassified Rate</b>
	0740 Darby K-12 Schools				2.96%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclassified Rate</b>
0827 Darby K-12 Schools					<b>2.96%</b>	

**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

41 Ravalli 0828 Lone Rock Elementary

**0741 Lone Rock Elem**

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,451,761.89	1,451,761.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	77,771.56	77,771.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	58,790.17	58,790.17	0.00	0.00	0.00	0.00
222X Educational Media Services	78,731.79	78,731.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,138.71	89,138.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,187.05	99,187.05	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	722.48	0.00	722.48	0.00	0.00	0.00
25XX Support Services - Business	113,901.17	9,204.22	104,696.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	190,018.17	190,018.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	218,937.04	112,671.51	0.00	106,265.53	0.00	0.00
31XX Food Services	136,939.71	136,939.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,270.50	7,270.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,131.71	19,131.71	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,251.10	0.00	0.00	0.00	8,251.10	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	36,240.00	0.00	0.00	36,240.00	0.00	0.00
<b>Totals</b>	2,586,793.05	2,330,616.99	105,419.43	142,505.53	8,251.10	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,586,793.05					

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 0741 Lone Rock Elem      Indirect/Direct      105,419.43 / 2,330,616.99	4.52%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0741 Lone Rock Elem	0.0190	0.0180	0.0174	0.0183	4.52%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0741 Lone Rock Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0741 Lone Rock Elem	0.0190	0.0180	0.0174	0.0183	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclassified Rate</b>
	0741 Lone Rock Elem				2.24%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclassified Rate</b>
0828 Lone Rock Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>2.24%</b>	
	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

41 Ravalli 0829 Florence-Carlton K-12 Schls

### 0743 Florence-Carlton K-12 Schls

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	4,843,734.38	4,794,467.38	0.00	49,267.00	0.00	0.00
21XX Support Services - Students	39,025.82	39,025.82	0.00	0.00	0.00	0.00
222X Educational Media Services	150,432.11	150,432.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	168,684.51	168,684.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	228,685.91	228,685.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,468.47	0.00	98,468.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	607,827.85	607,827.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	531,641.19	531,641.19	0.00	0.00	0.00	0.00
31XX Food Services	254,550.54	254,550.54	0.00	0.00	0.00	0.00
32XX Enterprise Services	2,000.00	2,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,875.24	14,875.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	178,797.84	178,797.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	49,982.91	0.00	0.00	49,982.91	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	80,158.00	0.00	0.00	80,158.00	0.00	0.00
<b>Totals</b>	7,248,864.77	6,970,988.39	98,468.47	179,407.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	7,248,864.77					

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**			
<b>LE 0743 Florence-Carlton K-12 Schls</b> Indirect/Direct    98,468.47 / 6,970,988.39	1.41%	<div style="border: 1px solid black; width: 100px; height: 30px;"></div>	<div style="border: 1px solid black; width: 100px; height: 30px;"></div>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0743 Florence-Carlton K-12 Schls	0.0146	0.0141	0.0143	0.0132	1.41%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0743 Florence-Carlton K-12 Schls	0.0000	0.0000	0.0000	0.0000	<div style="border: 1px solid black; width: 100px; height: 30px;"></div>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0743 Florence-Carlton K-12 Schls	0.0146	0.0141	0.0143	0.0132	<div style="border: 1px solid black; width: 100px; height: 30px;"></div>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclassified Rate</b>
	0743 Florence-Carlton K-12 Schls				1.34%	<div style="border: 1px solid black; width: 100px; height: 30px;"></div>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclassified Rate</b>
0829 Florence-Carlton K-12 Schls	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>1.34%</b>	
	This same rate is applied to both EL and HS in the same SS					

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



## Schedule A - Restricted Fixed Indirect Cost Rate For 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 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.